

Curriculum for Bachelor of Commerce (General)

Bachelor of Arts

B.Com SYLLABUS

**For the Candidates admitted on 2023-2026 onwards under Programme
Structure and Scheme of Examination (under CBCS)**

(I to VI SEMESTER)

DEPARTMENT OF COMMERCE



**SATHYA SAAI
ARTS AND SCIENCE COLLEGE FOR WOMEN
(Affiliated to Annamalai University)**

**Pasar Village & Post, Tittakudi, Cuddalore District – 606 304 Tamil
Nadu, India**


ANNAMALAI UNIVERSITY
Affiliated Colleges
108.B.Com. General

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Course Code	Part	Study Components & Course Title	Credit	Hours/ Week	Maximum Marks		
					CIA	ESE	Total
SEMESTER – I							
23UTAML11 23UHINL11 23UFREL11	I	Language – I பொதுதமிழ் -I: தமிழ்இலக்கியவரலாறு -I/ Hindi-I/ French-I	3	6	25	75	100
23UENGL12	II	General English-I	3	6	25	75	100
23UCOMC13		Core – I - Financial Accounting - I	5	5	25	75	100
23UCOMC14		Core -II Principles of Management	5	5	25	75	100
23UCOME15-1 23UCOME15-2 23UCOME15-3	III	Elective – I Business Communication (or) Indian Economic Development (or) Business Economics	3	4	25	75	100
23UTAMB16/ 23UTAMA16	IV	Skill Enhancement Course – 1* NME-I/ Basic Tamil – I / Advanced Tamil – I	2	2	25	75	100
23UCOMF17		Foundation Course: Fundamentals of Business Studies	2	2	25	75	100
		Total	23	30			700
SEMESTER – II							
23UTAML21 23UHINL21 23UFREL21	I	Language – II பொதுதமிழ் -II: தமிழ்இலக்கியவரலாறு -II Hindi - II French-II	3	6	25	75	100
23UENGL22	II	General English – II	3	6	25	75	100
23UCOMC23		Core – III-: Financial Accounting - II	5	5	25	75	100
23UCOMC24		Core –IV - Business Law	5	5	25	75	100
23UCOME25-1 23UCOME25-2 23UCOME25-3	III	Elective – II Business Environment (or) Insurance and Risk Management (or) Office Management& Secretarial Practice	3	4	25	75	100
23UTAMB26/ 23UTAMA26	IV	Skill Enhancement Course –2* NME-II/ Basic Tamil – II/ Advanced Tamil – II	2	2	25	75	100
23USECG27		Skill Enhancement Course – 3 Internet and its Applications (Common Paper)	2	2	25	75	100
23UNMSD01		Language Proficiency for employability: Overview of English Communication**	2	-	25	75	100
		Total	25	30			800

SEMESTER – III							
23UTAML31 23UHINL31 23UFREL31	I	Language – III பொதுதமிழ் -II: தமிழக வரலாறும் பண்பாடும் Hindi-III French-III	3	6	25	75	100
23UENGL32	II	General English – III	3	6	25	75	100
23UCOMC33	III	Core – V:Corporate Accounting I	5	5	25	75	100
23UCOMC34		Core –VI:Company Law	5	5	25	75	100
23UCOME35-1 23UCOME35-2 23UCOME35-3		Elective – III: Business Legislation (or) Business Mathematics &Statistics (or) E-Commerce	3	4	25	75	100
23UCOMS36	IV	Skill Enhancement Course – 4: Stock Market Operations	1	1	25	75	100
23UCOMS37		Skill Enhancement Course – 5: New Venture Planning & Development	2	2	25	75	100
		Environmental Studies		1			
		Total	22	30			700
SEMESTER – IV							
23UTAML41 23UHINL41 23UFREL41	I	Language – IV பொதுதமிழ் -IV: தமிழும் அறிவியலும் Hindi-IV French-IV	3	6	25	75	100
23UENGL42	II	General English – IV	3	6	25	75	100
23UCOMC43	III	Core – VII :Corporate Accounting II	5	5	25	75	100
23UCOMC44		Core –VIII :Principles of Marketing	5	5	25	75	100
23UCOME45-1 23UCOME45-2 23UCOME45-3	IV	Elective - IV Financial Services (or) Consumerism & Consumer Protection (or) Operations Research	3	3	25	75	100
23UCOMS46		Skill Enhancement Course – 6: Brand Management	2	2	25	75	100
23UCOMS47		Skill Enhancement Course – 7: Clearing and Forwarding in Export and Import	2	2	25	75	100
23UEVSG48		Environmental Studies	2	1	25	75	100
		Total	25	30			800

		SEMESTER – V							
23UCOMC51	III	Core – IX: Cost Accounting I	4	5	25	75	100		
23UCOMC52		Core –X: Banking Law and Practice	4	5	25	75	100		
23UCOMC53		Core –XI: Income Tax Law and Practice I	4	5	25	75	100		
23UCOMD54		Core –XII: Project Viva-Voce	4	5	25	75	100		
23UCOME55-1		Elective - V							
23UCOME55-2		Financial Management (or) Indirect Taxation	3	4	25	75	100		
23UCOME56-1		Elective - VI							
23UCOME56-2		Human Resource Management(or) International Trade	3	4	25	75	100		
23UVALG57	IV	Value Education	2	2	25	75	100		
23UCOMI58		Summer Internship ⁺⁺	2	-	25	75	100		
		Total	26	30				800	
		SEMESTER – VI							
23UCOMC61	III	Core – XIII: Cost Accounting II	4	6	25	75	100		
23UCOMC62		Core –XIV: Management Accounting	4	6	25	75	100		
23UCOMC63		Core –XV: Income Tax Law andPractice II	4	6	25	75	100		
23UCOME64-1		Elective - VII							
23UCOME64-2		Entrepreneurial Development (or) ComputerApplication in Business	3	5	25	75	100		
23UCOME65-1		Elective - VIII							
23UCOME65-2		Logistics and Supply Chain Management (or) Spreadsheet for Business	3	5	25	75	100		
23UCOMF66		Professional Competency Skill: General awareness for Competitive Examination	2	2	25	75	100		
23UCOMX67	V	Extension Activity	1	-	100	-	100		
		Total	21	30				700	
		GRAND TOTAL	142	180				4500	

		NME offered to other Departments							
23UCOMN16	I	Digital Banking	2	2	25	75	100		
23UCOMN26	II	Fundamentals of Fintech	2	2	25	75	100		

* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standardand have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th& 12th Standardand have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

** The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

⁺⁺Students should complete two weeks of internship before the commencement of V semester.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
	Skill Enhancement Course SEC-1 (NME-I)	2	2
Part IV	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-2 (NME-II)	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	13
Part IV	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year**Semester-V**

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical, Project & Elective Courses	22	28
Part IV	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical & Elective Courses	18	28
Part IV	Professional Competency Skill	2	2
Part V	Extension Activity	1	-
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
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 programme and the other components Part IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

CREDIT DISTRIBUTION FOR U.G. PROGRAMME

Part	Course Details	No. of Courses	Credit per course	Total Credits
Part I	Tamil	4	3	12
Part II	English	4	3	12
Part III	Core Courses	15	4/5	68
	Elective Courses: Generic / Discipline Specific (3 or 2+1 Credits)	8	3	24
Part I, II and III Credits				116
Part IV	Skill Enhancement Courses / NME / Language Courses	7	1/2	15
	Professional Competency Skill Course	1	2	2
	Environmental Science (EVS)	1	2	2
	Value Education	1	2	2
	Internship	1	2	2
Part IV Credits				23
Part V	Extension Activity (NSS / NCC / Physical Education)	1	1	1
Total Credits for the UG Programme				140

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate(K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create(K6)	Check knowledge in specific or off beat situations, Discussion, Debating or Presentations	

Programme Outcomes:	<p>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</p> <p>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.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse 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.</p> <p>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.</p> <p>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.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, 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</p> <p>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</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p>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.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p>
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	<p>PO 12 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.</p> <p>PO 13: 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.</p> <p>PO 14: 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.</p> <p>PO 15: 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.</p>
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Programme Specific Outcomes:	<p>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.</p> <p>PSO 2 - 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</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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Semester- I	Core – I FINANCIAL ACCOUNTING-I	L	T	P	C
23UCOMC13		5			5

Learning Objectives:

LO1:	To understand the basic accounting concepts and standards.
LO2:	To know the basis for calculating business profits.
LO3:	To familiarize with the accounting treatment of depreciation.
LO4:	To learn the methods of calculating profit for single entry system.
LO5:	To gain knowledge on the accounting treatment of insurance claims.

CourseOutcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember the concept of rectification of errors and Bank reconciliation statements
CO2:	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3:	Analyse the various methods of providing depreciation
CO4:	Evaluate the methods of calculation of profit
CO5:	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Unit I : Fundamentals of Financial Accounting

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 – Need and Preparation - Bank Reconciliation Statement.

Unit II: Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III: Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

Unit IV: Accounting from Incomplete Records

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. Average Due Date and Account Current.

Unit V: Royalty and Insurance of Claims

Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

Text Books:

1. S.P.Jain and K.L.Narang 2023 Financial Accounting – I, Kalyani Publishers, New Delhi.
2. S.N.Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, 2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L.Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi
5. R.L.Gupta and V.K.Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi.

Supplementary Readings:

1. Dr.ArulanandanandRaman:2022 Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, 2022 Advanced Accounting, Tata McGrawHills, Noida.
3. Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2023 Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks Maybe Used

Web Reference:

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>

NOTE: Latest Edition of Textbooks Maybe Used

OutcomeMapping

CO	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2

*3–Strong, 2–Medium, 1–Low

Semester-I	Core – II PRINCIPLES OF MANAGEMENT	L	T	P	C
23UCOMC14		5			5

Learning Objectives:

- LO1:** To understand the basic management concepts and functions
- LO2:** To know the various techniques of planning and decision making
- LO3:** To familiarize with the concepts of organization structure
- LO4:** To gain knowledge about the various components of staffing
- LO5:** To enable the students in understanding the control techniques of management

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Demonstrate the importance of principles of management.
CO2:	Paraphrase the importance of planning and decision making in an organization.
CO3:	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4:	Enumerate the various methods of Performance appraisal
CO5:	Demonstrate the notion of directing, co-coordination and control in the management.

Unit I: Introduction to Management

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 - Duties & Responsibilities.

Unit II: Planning

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

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

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 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UnitV: Directing

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. Supervision.

Co-ordination and Control

Co-ordination–Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Recent Trends in Principles of Management

Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination.

Text Books:

1. Gupta.C.B,2022 Principles of Management-L.M.Prasad,S.Chand & Sons Co.Ltd, New Delhi.
2. Dinkar Pagare,2023 Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi & P.N.Reddy,2022 Principles of Management.Tata McGraw Hill, Noida.
4. L.M.Prasad, Principles of Management, 2022 S.Chand & Sons Co.Ltd, New Delhi.
5. R.K.Sharma,Shashi K.Gupta,Rahul Sharma,2023 Business Management,Kalyani Publications, New Delhi.

Supplementary Readings:

1. K.Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffen, 2022 Management principles and applications, Cengage Learning, India.
4. H. Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R.G. & Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston: The Harvard Business School Press, India.

Web Reference:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>

NOTE: Latest Edition of Textbooks Maybe Used

Outcome Mapping

CO	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2

*3—Strong, 2—Medium, 1—Low

Semester-I	Elective-I BUSINESS COMMUNICATION	L	T	P	C
23UCOME15-I		4			3

Learning Objectives:	
LO1:	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2:	To develop the students to understand about trade enquiries
LO3:	To make the students aware about various types of business correspondence.
LO4:	To develop the students to write business reports.
LO5:	To enable the learners to update with various types of interviews

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Acquire the basic concept of business communication.
CO2:	Expose to effective business letter
CO3:	Paraphrase the concept of various correspondences.
CO4:	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5:	Acquire the skill of preparing an effective resume

Unit I: Introduction to Business Communication

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

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

Unit III: Banking Correspondence

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

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: Application Letters

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

Recent Trends in Business Communication

Faculty member will impart the knowledge on recent trends in Business Communication to the students and these components will not cover in the examination.

Text Books:

1. Rajendra Pal & J.S. Korlahalli, 2023 Essentials of Business Communication – Sultan Chand & Sons – New Delhi.
2. Gupta and Jain, Business Communication, 2023 Sahityabahvan Publication, New Delhi.
3. K.P. Singha, 2023 Business Communication, Taxmann, New Delhi.
4. R.S.N. Pillai and Bhagavathi. S, 2023 Commercial Correspondence, Chand Publications, New Delhi.
5. M.S. Ramesh and R. Pattenshetty, 2023 Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Supplementary Readings:

1. V.K. Jain and Om Prakash, 2022 Business communication, S. Chand, New Delhi.
2. Rithika Motwani, 2022 Business communication, Taxmann, New Delhi.
3. Shirley Taylor, 2022 Communication for Business – Pearson Publications – New Delhi.
4. Bovee, Thill, Schatzman, 2023 Business Communication Today – Pearson Education, Private Ltd – New Delhi.
5. Penrose, Rasberry, Myers, 2023 Advanced Business Communication, Bangalore.

Web Reference:

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

NOTE: Latest Edition of Textbooks Maybe Used

Outcome Mapping

CO	ProgrammeOutcomes										Programme SpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CO 1C	3	3	2	3	2	3	3	3	3	3	3	3	3	3	3	1
O2	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2
CO 3C	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	1
O4	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2
CO 5	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2	1

*3—Strong, 2—Medium, 1—Low

Semester- I	ELECTIVE - 1 INDIANECONOMICDEVELOPMENT	L	T	P	C
23UCOME15 - 2		4			3

Learning Objectives:

- LO1:** To understand the concepts of Economic growth and development
- LO2:** To know the features and factors affecting economic development
- LO3:** To gain understanding about the calculation of national income
- LO4:** To examine the role of public finance in economic development
- LO5:** To understand the causes of inflation

Course Outcomes:

- After the successful completion of the course, the students will be able to:
- CO1:** To understand the concepts of Economic growth and development
- CO2:** To know the features and factors affecting economic development
- CO3:** To gain understanding about the calculation of national income
- CO4:** To examine the role of public finance in economic development
- CO5:** To understand the causes of inflation

UnitI: Economic Development and Growth

Concepts of Economic Growth and Development. Measurement of Economic Development : Per Capital Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

UnitII: Economic Development

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

UnitIII: National Income

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UnitIV : Public Finance
Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue- Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Canons of Public Expenditure, Public Debt- Need, Sources and Importance, Budget-Importance, Types of Deficits- Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

UnitV: Money Supply

Theories of Money and Its Supply, Types of Money- Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, -Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

Recent Trends in Indian Economic Development

Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination.

Text Books:

1. Dutt and Sundaram, 2023 Indian Economy, S. Chand, New Delhi
2. V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing House, Mumbai
3. Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. Nitin Singhania, 2023 Indian Economy, McGraw Hill, Noida.
5. Sanjeeverma, 2022 The Indian Economy, Unique Publication, Shimla.

Supplementary Readings:

1. Ghatak Subrata
2023 Introduction to Development Economics, Routledge Publications, New Delhi.
2. Sukumoy Chakravarthy 2023 Development Planning - Indian Experience, OUP, New Delhi.
3. Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M 2023 Leading Issues in Economic Development, OUP, New Delhi.
5. Todaro, Michael P 2023
Economic Development in the Third World, Orient Longman, Hyderabad

Web Reference:

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

NOTE: Latest Edition of Textbooks Maybe Used

Outcome Mapping

CO	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	2
CO2	3	2	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	1
CO3	3	1	3	3	3	3	3	3	3	2	1	1	2	3	2	1	1	2
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	2	2	2	1
CO5	2	2	3	3	2	2	2	2	2	3	1	1	2	2	3	1	1	1

*3—Strong, 2—Medium, 1—Low

Semester - I	ELECTIVE - 1 BUSINESSECONOMICS	L	T	P	C
23UCOME15-3		4			3

Learning Objectives:

- LO1:** To understand the approaches to economic analysis
- LO2:** To know the various determinants of demand
- LO3:** To gain knowledge on concept and features of consumer behaviour
- LO4:** To learn the law of variable proportions
- LO5:** To enable the students to understand the objectives and importance of pricing policy

Course Outcomes:

- After the successful completion of the course, the students will be able to:
- CO1:** Explain the positive and negative approaches in economic analysis
- CO2:** Understand the factors of demand forecasting
- CO3:** Know the assumptions and significance of indifference curve
- CO4:** Outline the internal and external economies of scale
- CO5:** Relate and apply the various methods of pricing

UnitI:IntroductiontoEconomics

Introduction to Economics – Wealth, Welfare and Scarcity View on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: – Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UnitII: Demand&SupplyFunctions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

UnitIII: ConsumerBehavior

Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UnitIV: TheoryofProduction

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Law of Variable Proportion and Returns to Scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UnitV: ProductPricing

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning –

Recent Trends in Business Economics

Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination.

features, "Kinked Demand" Curve

Text Books:

1. H.L.Ahuja, 2023 Business Economics – Micro & Macro – Sultan Chand & Sons, New Delhi.
2. C.M.Chaudhary, 2023 Business Economics – RBSA Publishers – Jaipur – 03.
3. Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai.
4. T.P.Jain, 2023 Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M.Mithani, 2023 Business Economics, Himalaya Publishing House, Mumbai.

Supplementary Readings:

1. S.Shankaran, 2023 Business Economics – Margham Publications, Chennai.
2. P.L.Mehta, 2023 Managerial Economics – Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, 2023 Economics for Business – Thomas Nelson Australia
4. Ramsingh and Vinay Kumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, 2023 Business Economics, CAFoundation Study material, Chennai.

Web Reference:

1. https://youtube.com/channel/UC69_P77nf5-rKripcVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlerepository.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

NOTE: Latest Edition of Textbooks Maybe Used

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	2	1	2	3	2	2	1	2	2	1	2	2	2
CO2	3	3	3	3	2	2	1	2	3	2	2	1	1	2	2	1	1	1
CO3	3	3	3	3	2	1	1	2	3	2	1	1	2	2	1	1	2	2
CO4	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	2	1	2
CO5	2	2	2	2	3	1	1	2	2	3	1	1	1	3	1	1	1	2

Semester- I 23UCOMN16	SKILL ENHANCEMENT COURSE – 1 (NME- I) DIGITAL BANKING	L 2	T	P	C 2
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Learning Objectives:

- LO1:** To acquaint students with knowledge of Digital Banking Products.
- LO2:** To enable the students to understand the knowledge of Digital Payment System
- LO3:** To impart the students to understand the new concepts of Mobile and Internet Banking
- LO4:** To enables the students to have depth knowledge in point of sale terminals
- LO5:** To understand the ATM and cash deposit system

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the need for digital banking products and the usage of cards.
CO2:	Classify the usage of various payment systems.
CO3:	Discuss the profitability, risk management and frauds of mobile and internet banking.
CO4:	Analyze the approval processes of POS terminals.
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.

Unit I: Digital Banking Products

Digital Banking – Meaning – Features - Digital Banking Products - Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards - New Technologies- Europay, Master and Visa Card (EMV) - Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products - Digital Lending – Digital Lending Process- Non-Performing Asset (NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems - RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) – Cheque Transaction System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer (NEFT) - Innovative Banking & Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology - Types - Crypto currency and Bitcoins

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale - Cloud Computing - Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) - Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) - Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016 , General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.ipude.in/commerce/bcom/term_4/DCOM208_BANKING THEORY AND PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

Semester-I	FOUNDATION COURSE FUNDAMENTALS OF BUSINESS STUDIES	L	T	P	C
23UCOMF17		2			2

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to succeed in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1 :	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2 :	To encourage and motivate the students for the commerce Education.
CO3 :	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading -Pricing -Kinds of Pricing -AGMARK- ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kind of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution -Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneurs-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Semester- II	பொதுதமிழ் -II	L	T	P	C
23UTAML21		6			3

Semester - II	GENERAL ENGLISH - II	L	T	P	C
23UENGL22		6			3

Semester - II	CORE- III FINANCIAL ACCOUNTING-II	L	T	P	C
23UCOMC23		5			5

Learning Objectives:	
LO1:	The students are able to prepare different kinds of accounts such as Higher Purchase and Instalments System.
LO2:	To understand the allocation of expenses under departmental accounts
LO3:	To gain an understanding about partnership accounts relating to Admission and Retirement
LO4:	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5:	To know the requirements of international accounting standards

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To evaluate the Hire Purchase accounts and Instalment systems
CO2:	To prepare Branch accounts and Departmental Accounts
CO3:	To understand the accounting treatment for admission and retirement in partnership
CO4:	To know Settlement of accounts at the time of dissolution of a firm.
CO5:	To elaborate the role of IFRS

Unit I: Hire Purchase and Installment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

Unit II: Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtor 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 or Selling Price.

Unit III: Partnership Accounts-I

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

Dissolution of Partnership - Methods –

Settlement of Accounts Regarding Losses and Assets – Realization account –

Treatment of Goodwill – Preparation of Balance Sheet

- Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent –

GarnerVsMurray—Accounting Treatment-PiecemealDistribution—
SurplusCapitalMethod— Maximum Loss Method.

UnitV: AccountingStandardsforfinancialreporting

Objectives and Uses of Financial Statements for Users-Role of AccountingStandards - Development of Accounting Standards in India- Requirements ofInternational Accounting Standards - Role of Developing IFRS- IFRS Adoption orConvergence in India- Implementation Plan in India- Ind AS- An Introduction -DifferencebetweenIndASandIFRS.

RecentTrendsinFinancialAccounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

Outcome Mapping

CO	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	1	1
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	1	1	1

*3—Strong, 2—Medium, 1—Low

Semester- 2	BUSINESS LAW	L	T	P	C
23UCOMC24		5			5

Learning Objectives:

LO1:	To know the nature and objectives of Mercantile law
LO2:	To understand the essentials of valid contract
LO3:	To gain knowledge on performance contracts
LO4:	To define the concepts of Bailment and pledge
LO5:	To understand the essentials of contract of sale

CourseOutcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the Objectives and significance of Mercantile law
CO2:	Understand the clauses and exceptions of Indian Contract Act.
CO3:	Explain concepts on performance, breach and discharge of contract.
CO4:	Outline the contract of indemnity and guarantee
CO5:	Explain the various provisions of Sale of Goods Act 1930

UnitI:Introduction

An introduction—Definition—Objectives of Law—
Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

UnitII:Elements ofContract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract

UnitIII:PerformanceContract

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

UnitIV:ContractofIndemnityandGuarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kind of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning –

Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnee and Pawnee.

UnitV:SaleofGoodsAct1930

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

Recent Amendments in Business Law

Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination.

Text Books:

1. N.D.Kapoor, 2023 Business Laws Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, 2023 Business law, S Chand Publishing, New Delhi
4. M.V.Dhandapani, 2023 Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, 2023 Business Law, Taxmann, New Delhi.

Supplementary Readings:

1. Preethi Agarwal, 2023 Business Law, CA foundation study material, Chennai.
2. Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi.
4. D. Geet, Business Law 2023 Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan, 2023 Business Laws, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks Maybe Used

Web Reference:

1. www.cramerz.com/www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	2	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	2	2

*3—Strong, 2—Medium, 1—Low

Semester- II	ELECTIVE – II BUSINESSENVIRONMENT	L	T	P	C
23UCOME25-1		4			3

Learning Objectives:

- LO1:** To understand the nexus between environment and business.
- LO2:** To know the Political Environment in which the businesses operate.
- LO3:** To gain an insight into Social Environment.
- LO4:** To familiarize the concepts of an Economic Environment.
- LO5:** To learn the trends in Global Environment.

CourseOutcomes:

- After the successful completion of the course, the students will be able to:
- CO1:** Remember the nexus between environment and business.
- CO2:** Apply the knowledge of Political Environment in which the businesses operate.
- CO3:** Analyze the various aspects of Social Environment.
- CO4:** Evaluate the parameters in Economic Environment.
- CO5:** Create a conducive environment for businesses to operate globally.

UnitI: AnIntroduction

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UnitII: PoliticalEnvironment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UnitIII: SocialandCulturalEnvironment

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UnitIV: EconomicEnvironment

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UnitV: Technological Environment

Technological Environment – Meaning- Features of Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Recent Trends in Business Environment

Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination.

Text Books:

1. C.B.Gupta, 2023 Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C.Sinha, 2023 Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, 2023 Business Environment, Kalyani Publications, New Delhi

Supplementary Readings:

1. Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi
3. S.Sankaran, 2023 Business Environment, Margham Publications, Chennai
4. Namitha Gopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks Maybe Used

Web Reference:

1. www.mbaofficial.com
2. www.yourarticleready.com
3. www.businesscasestudies.co.uk

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	3	2	2	1	2	3	2	2	2	3	2	2	1	2	3	2	2	2

*3—Strong, 2—Medium, 1—Low

Semester- II	ELECTIVE - II	L	T	P	C
23UCOME25-2	INSURANCE AND RISK MANAGEMENT	4			3

Learning Objectives:	
LO1:	To know the concepts and principles of contract of insurance
LO2:	To understand the basic features of life insurance
LO3:	To gain knowledge on the principles of general insurance
LO4:	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5:	To know the risk management process

CourseOutcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Identify the workings of insurance and hedging
CO2:	Evaluate the types of insurance policies and settlement
CO3:	Settle claims under various types of general insurance
CO4:	Know the protection provided for insurance policyholders under IRDA
CO5:	Evaluate the assessment and retention of risk

UnitI:IntroductiontoInsurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

UnitII:LifeInsurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

UnitIII:GeneralInsurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UnitIV:RiskManagement

Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing – Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

UnitV:IRDAAct1999

Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers, and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms – Summary Provisions of Related Acts.

Recent Amendments in Insurance

Faculty member will impart the knowledge on recent Amendments in Insurance to the students and these components will not cover in the examination.

Text Books:

1. Neeti Gupta, Anuj Gupta and Abha Chopra, 2023 Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. N. Premavathy, 2023 Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M. N. Mishra & S. B. Mishra, 2023 Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, 2023 The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, 2023 A Practical Guide to Risk Management, CFA, India.

Supplementary Readings:

1. John C. Hull, 2023 Risk Management and Financial Institutions (Wiley Finance), John Wiley & Sons, New Jersey.
2. P. K. Gupta, 2023 Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Sunilkumar, 2023 Insurance and Risk Management, Golgatiapublishers, New Delhi.
4. Nalini Prava Tripathy, 2023 Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly, 2023 Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks Maybe Used

Web Reference:

- 1 <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
- 2 <https://www.investopedia.com/terms/l/lifeinsurance.asp>
- 3 https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Outcome Mapping

CO	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO2	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO3	2	3	3	3	3	2	1	1	2	3	2	1	2	1	1	2	3	2
CO4	2	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	3	2
CO5	3	2	2	2	3	2	2	1	2	3	2	2	2		1	2	3	2

*3—Strong, 2—Medium, 1—Low

Semester- II 23UCOME25-3	ELECTIVE -II OFFICE MANAGEMENT & SECRETARIAL PRACTICE	L 4	T	P	C 3
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Learning Objectives:

LO1:	To familiar with modern office management.
LO2:	To familiar with the work atmosphere
LO3:	To train the students in maintaining and running the office effectively.
LO4:	To understand and organize data records
LO5:	To gain knowledge about the role of a secretary

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	To familiar with modern office management.
CO2:	To familiar with the work atmosphere
CO3:	To train the students in maintaining and running the office effectively.
CO4:	To understand and organize data records
CO5:	To gain knowledge about the role of a secretary

Unit I :Modern Office and Its Function: Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.

Unit II:Office Space and Environment Management: Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

Unit III:Office Systems and Procedures: The Systems Concept —Definitions—Systems Analysis — Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control

Unit IV :Records Management

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making.

Unit V: Secretarial Practice

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office

Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

Recent Trends in Office Management and Secretarial Practice

Faculty member will impart the knowledge on recent trends in Office Management and Secretarial Practice to the students and these components will not cover in the examination.

Text Books:

1. R S N Pillai&Bagavathi , 2023 Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, 2023 Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, 2023 Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. 2023 Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson 2023 Text book of Office Management, Tata McGraw-Hill, Noida.

Supplementary Readings:

1. Chhabra, T.N., 2023 Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, 2023 Office Management and Control, Irwin, United States.
3. Duggal, Balraj, 2023 Office Management and Commercial Correspondence, KitabMahal, New Delhi.
4. Dr. I.M. Sahai, 2023 Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5. T Ramaswamy, 2023 Principles Of Office Management, Himalaya Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticleready.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
	CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO2	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO3	3	2	1	1	2	3	2	1	2	1	1	2	3	2	2	1	1	2
CO4	3	2	2	2	2	3	2	2	2	1	2	2	3	2	2	1	2	2
CO5	3	2	2	1	2	3	2	2	2		1	2	3	2	2	2	1	2

*3- Strong, 2- Medium, 1- Low

Semester - II	SKILL ENHANCEMENT COURSE –2 (NME- II) FUNDAMENTALS OF FINTECH	L	T	P	C
		2			2

Learning Objectives:

- LO1:** To educate the students to introduce Fintech
- LO2:** To gain knowledge in Financial Technology and Digital payments
- LO3:** To acquire knowledge in Cryptocurrencies
- LO4:** To know the knowledge in Block chin Technology
- LO5:** To understand the effects of fintech on various sectors

Course Outcomes:

- After the successful completion of the course, the students will be able to:
- CO1:** Identify the benefits of FinTech industry;
- CO2:** Enable a better understanding of Financial Technology and Digital Payments
- CO3:** Analyse the functioning of Cryptocurrency
- CO4:** Explain the impact of Block Chain Technology
- CO5:** Evaluate the effects of Fintech on various sectors

Unit I: Introduction to Fintech

Introduction – Meaning of Fintech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers -Challenges

Unit II: Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) — Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

Unit III: Cryptocurrencies

Cryptocurrencies - benefits - disadvantages- Examples of cryptocurrencies - Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies

Unit IV: Blockchain Technology

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT insupply chain management

Unit V: Effects of Fin-Tech on Various Sectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

Recent Trends in Fintech

Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference:<https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>. <https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., &Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC33	5				5	5	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Issue & Redemption of Preference Shares & Debentures 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 Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	Final Accounts 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	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15

V	<p>Indian Accounting Standards</p> <p>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)</p>	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%**Course Outcomes**

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwriters
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Textbooks

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

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources											
1	https://www.tickertape.in/blog/issue-of-shares/										
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf										
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html										

**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
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC34	5				5	5	25	75	100

Learning Objectives

LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Company law 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.	15
II	Formation of Company Formation of a Company – 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 – Alteration – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	Management & Administration 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.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75

Course Outcomes

CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up

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

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

NOTE: Latest Edition of Textbooks May be Used

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

MAPPING WITH PROGRAMME OUTCOMES 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
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME35-1	3				3	4	25	75	100

Learning Objectives

LO1	To impart knowledge on the Factories Act, 1948
LO2	To provide insights on the Foreign Exchange Management Act, 1999
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
LO4	To enable the students to learn about the Competition Act 2002
LO5	To familiarise the students about the existence of Intellectual Property Rights

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	12
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60

Course Outcomes

CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyse the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intelligence Property Rights

Textbooks	
1	Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

**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	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME35-2	4				3	4	25	75	100

Learning Objectives

LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12
III	Business Statistics Measures of Central Tendency 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.	12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers 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.	12
	TOTAL	60

Course Outcomes

CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Textbooks

1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill 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

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 B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

NOTE: Latest Edition of Textbooks May be Used

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/

**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
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**ELECTIVE - III: E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME35-3	3				3	4	25	75	100

Learning Objectives

LO1 To know the goals of Electronic commerce

LO2 To understand the various Business models in emerging E-commerce areas

LO3 To have an insight on the internet marketing technologies

LO4 To understand the benefits and implementation of EDI

LO5 To examine the ethical issues of E-commerce

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12

V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12		
	TOTAL	60		
CO	Course Outcomes			
CO1	Understand the role and features of world wide web			
CO2	Understand the Benefits and model of e-tailing			
CO3	Use the web enabled services			
CO4	Tackle the threats in internet security system			
CO5	Know about the Ethical principles Privacy and Information Rights			
Textbooks				
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi			
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi			
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London			
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida			
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai			
Reference Books				
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai			
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi			
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi			
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai			
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London			
NOTE: Latest Edition of Textbooks May be Used				
Web Resources				
1	https://www.investopedia.com/terms/e/ecommerce.asp			
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/			
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/			

**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	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

SEMESTER: III SEC: IV PART: III	SKILL ENHANCEMENT COURSE-4 23UCOMS36: STOCK MARKET OPERATIONS	CREDIT: 1 HOURS: 1/W
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Learning Objectives:

- LO1:** To acquaint students with knowledge of Securities Market
- LO2:** To enable the students to understand the knowledge of Practice Trading on Stock Market
- LO3:** To impart the students to understand the legal frame work of securities Market
- LO4:** To enables the students to have depth knowledge in different segment of stock exchange
- LO5:** To understand the role of Demat Trading

Course Outcomes:

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

- CO1:** Explain the basic concept of Securities Market
- CO2:** Practice Trading on Stock Market
- CO3:** Analyse the legal Frame work of Securities Market
- CO4:** Explain different segment of Stock Exchange
- CO5:** Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation-fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Demat Trading

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate

- a) Procedure of placing buying/selling order.
- b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
- 4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon,E.,& Natarajan,K. 2019.Financial Markets and Services.New Delhi:Himalaya Publishing House.New Delhi
2. Benjamin,G.1949.The Intelligent Investor.New York:Harper Publishing.
3. Dalton,J.M.2001.How The Stock Market Works? New York:Prentice Hall Press.Machiraju,H.
4. Machiraju,H.R. 2019.Merchant Banking.New Delhi:New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

SEMESTER: III SEC: V PART: III	Skill Enhancement Course-5 23UCOMS37: NEW VENTURE PLANNING & DEVELOPMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:

- LO1:** To acquaint students with knowledge of Setting up a new Business
- LO2:** To enable the students to understand the legal challenges in setting up Business
- LO3:** To impart the students to search for entrepreneurial capital
- LO4:** To enables the students to have depth knowledge in marketing aspects of new ventures
- LO5:** To understand the role Business Plan Preparation for New Ventures

Course Outcomes:

- After the successful completion of the course, the students will be able to:
- CO1:** Generate a business idea using different techniques and describes sources of innovative ideas
- CO2:** Evaluate advantages of acquiring an ongoing venture with a case study;
- CO3:** Present a comparative analysis of various government schemes which are suitable for the business idea;
- CO4:** Develop a marketing plan for a business idea;
- CO5:** Prepare and present a well-conceived Business Plan

Unit I: Starting New Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs. Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trade mark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development

Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning
2. Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 *New Venture Management* Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain
2. David Butler 2006 *Enterprise Planning and Development* Routledge USA
3. David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Routledge USA
4. Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Routledge USA

B.Com(GENERAL)
SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC43	5				5	5	25	75	100
	A								
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents							No. of Hours	
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability – Accounting Treatment of External Reconstruction							15	
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.							15	
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.							15	

		Consolidated Financial Statements			
	IV	Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15		
	V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15		
		TOTAL			
THEORY 20% & PROBLEMS 80%					
Course Outcomes					
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction			
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.			
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format			
	CO4	Give the consolidated accounts of holding companies			
	CO5	Preparation of liquidator's final statement of account			
Textbooks					
1		S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.			
2		Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.			
3		R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.			
4		M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.			
5		T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai			

Reference Books

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**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
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV**COREPAPERVIII –PRINCIPLESOFMARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC44	5				5	5	25	75	100

Learning Objectives

LO1	Toknowtheconceptandfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarketsegmentation
LO3	Toexaminesthestagesofnewproductdevelopment
LO4	Togainknowledgeonthevarious advertisingmedias
LO5	Toanalysetheglobalmarketenvironment

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No. ofHours
I	IntroductiontoMarketing Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15
II	MarketSegmentation Meaninganddefinition -Benefits–Criteriaforsegmentation– Typesofsegmentation–Geographic–Demographic– Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour– ConsumerBuyingDecisionProcess and Post Purchase Behaviour – Motives. Freud’s TheoryofMotivation.	15
III	Product&Price MarketingMix —anoverviewof4P’sofMarketingMix– Product–IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle–Pricing– Policies -Objectives– FactorsInfluencingPricing– Kinds of Pricing.	15

IV	<p>PromotionsandDistributions</p> <p>Elements of promotion—Advertising—Objectives—Kinds of Advertising Media—Traditional vs Digital Media—Sales Promotion—types of sales promotion—Personal Selling—Qualities needed for a personal seller—Channels of Distribution for Consumer Goods—Channel Members—Channels of Distribution for Industrial Goods.</p>	15
V	<p>CompetitiveAnalysisandStrategies</p> <p>Global Market Environment—Social Responsibility and Marketing Ethics—Recent Trends in Marketing—A Basic Understanding of E-Marketing & M-Marketing—E-Tailing—CRM—Market Research—MIS and Marketing Regulation.</p>	15
	TOTAL	75
CO	CourseOutcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4Ps of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
	Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi	
2	Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi	
5	Neeru Kapoor, Principles of Marketing, PHI Learning, New Delhi	
	ReferenceBooks	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi	

2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India

NOTE:LatestEdition ofTextbooksMaybeUsed

WebResources

1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV**ELECTIVE IV - FINANCIAL SERVICES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME45-1	4				3	3	25	75	100

Learning Objectives

LO1 To impart knowledge on the role and function of the Indian financial system.

LO2 To enrich their knowledge on key areas relating to management of financial products and services

LO3 To familiarize students about Venture Capital, Leasing.

LO4 To make them understand the Credit Rating system.

LO5 To provide insights into mutual funds and the operation of NSDL and CSDL.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

**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
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV**ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME45-2	3				3	3	25	75	100

Learning Objectives

LO1 To understand the nature of consumers and consumerism

LO2 To know how consumers are exploited

LO3 To be familiar with consumer rights and duties

LO4 To learn about Consumer Protection Act

LO5 To gain insights into consumerism in India.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy's Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45

Course Outcomes

CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer

CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act

Textbooks

1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books

1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

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	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Elective IV- Operation Research

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME45-3	3				3	3	25	75	100

Learning Objectives

LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Prerequisite: Should have studied Statistics in 1st year B.Com.

UNIT	Contents	No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9

	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	
Textbooks		
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida	
2.	V.K. Kapoor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi	
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai	
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi	
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited	
Reference Books		
-	S Kalavathy, Operations Research, Vikas Publications, Noida	
-	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019	
-	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
-	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
-	P.R.Vittal - Operation Research, Margham Publications, Chennai	
Web Resources		
1.	www.orsi.in	
2.	www.learnaboutor.co.uk	
3.	www.theorsociety.com	

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
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SEMESTER: IV SEC: VI PART: III	Skill Enhancement Course- 6 23UCOMS46: BRAND MANAGEMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:

LO1: familiarize the basic knowledge on branding
LO2: understand brand positioning.
LO3: gain knowledge on brand extension
LO4: understand the elements of brand equity.
LO5: know the position of retail branding.

Course Outcomes:

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

CO1: Explain the concept of branding
CO2: Discuss the brand positioning and identify brands
CO3: Explain the elements of brand extension.
CO4: Summarizethe impact of celebrity brand
CO5: Discuss the determinants of successful brand management

Unit I: Branding

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

Unit II: Brand Positioning

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building.

Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

Unit III: Brand Extension

Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.

Unit IV: Brand Equity

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

Unit V: Brand Management

Strategic brand management- Successful brand development-effective brand management.

Retail Branding: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

Text Books:

1. S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai
2. Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
3. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand& Company New Delhi.
4. Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

Supplementary Readings:

1. Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications
2. Kotler, P., and Armstrong. 2016. Principles of Marketing,Persons Education. New York
3. Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai
4. Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.
5. Kotler, P., Lane, K., and Keller. 2017. Marketing Management,Pearson Education, New York

SEMESTER: IV SEC: VII PART: III	Skill Enhancement Course- 7 23UCOMS47:CLEARING AND FORWARDING IN EXPORT AND IMPORT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:

LO1: educate the students how the clearing and forwarding agents acted in Ports

LO2: gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents

LO3: acquire knowledge in import documentation

LO4: know the how the freights are charged by the shipping and forwarding agents

LO5: understand the Risk in Export and Import

Course Outcomes:

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

CO1: Explain the role of clearing agents in ports

CO2: Discuss the export procedure and documentation

CO3: Explain the import documentation procedure

CO4: EquipFreight forwarding services

CO5: Discuss the determinants of Risk Management

Unit I: Introduction

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work- Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification - Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight forwarding and Transportation

Freight forwarding services in import and export – Mode of Transport- Air,Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwarding in Export and Import

Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

1. hajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. as Ram , 2022,Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. hajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

THIRD YEAR – SEMESTER - V**CORE – IX: COST ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMC51	5				4	5	25	75	100

Learning Objectives

LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%**Course Outcomes**

CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.

CO4	Examine the different methods of calculating labour cost.																					
CO5	Critically evaluate the apportionment of Overheads.																					
Textbooks																						
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi																					
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,																					
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi																					
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai																					
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi																					
Reference Books																						
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw-Hill, New York.																					
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,																					
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi																					
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai																					
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata																					
NOTE: Latest Edition of Textbooks May be Used																						
Web Resources																						
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html																					
2	https://www.accountingtools.com/articles/what-is-material-costing.html																					
3	https://www.freshbooks.com/hub/accounting/overhead-cost																					

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	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMC52	5				4	5	25	75	100

Learning Objectives

LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents	No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.	15

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

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC53	5				4	5	25	75	100

Learning Objectives

LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

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

3 – Strong, 2- Medium, 1- Low

**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	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

B.Com(GENERAL)
THIRD YEAR – SEMESTER – V

CORE – XII :PROJECT WITH VIVA-VOCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMD54	5				4	5	25	75	100

(Refer to the Regulations)

B.Com(GENERAL)
THIRD YEAR – SEMESTER – V
ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME55-1	4				3	4	25	75	100

Learning Objectives

LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12

V	Working Capital Decision Working Capital - Meaning and Importance – Classification – Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60

THEORY 40% & PROBLEMS 60%**Course Outcomes**

CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks

1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1	Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER - V

ELECTIVE – 2 /2 : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME55-2	4				3	4	25	75	100

Learning Objectives

- LO1** To get introduced to indirect taxes
- LO2** To have an overview of Indirect taxes
- LO3** To be familiar the CGST and IGST Act
- LO4** To learn procedures under GST
- LO5** To gain knowledge about Customs Duty.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
	TOTAL	60

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy & Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

**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	2	3	3	3	2	2
CO2	3	2	2	2	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	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**ELECTIVE – 3/4 : HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME56-1	4				3	4	25	75	100
Learning Objectives									
C1		To explore to the aspects relating of Human resource management							
C2		To equip with the various processes of Recruitment and Selection							
C3		To be acquainted with Training methods and the concept of Performance Appraisal							
C4		To learn about Industrial Relations							
C5		To assimilate knowledge on employee welfare.							
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	12

V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new ageorganisation and plan man power requirements andimplement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlerepository.com/human-resource-management-2/employee-welfare/employee-welfare/99778

B.Com(GENERAL)
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	2	3	3	3	2	2
CO2	3	2	2	2	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	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER – V

ELECTIVE – 4/4 : INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME56-2	4				3	4	25	75	100

Learning Objectives

LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12

V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMs.	12
	TOTAL	60

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SEMESTER: V	23UCOMI58: SUMMER INTERNSHIP	CREDIT: 2 HOURS: --
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(Refer to the Regulations)

THIRD YEAR – SEMESTER - VI**CORE – XIII: COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMC61	6				4	6	25	75	100

Learning Objectives

LO1 To understand the standards in Cost Accounting

LO2 To know the concepts of contract costing.

LO3 To be familiar with the concept of process costing.

LO4 To learn about operation costing.

LO5 To gain insights into standard costing.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents	No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing

CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMC62	6				4	6	25	75	100

Learning Objectives

- LO1** To understand basics management accounting
- LO2** To know the aspects of Financial Statement Analysis
- LO3** To familiarize with fund flow and cash flow analysis
- LO4** To learn about budgetary control
- LO5** To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	<p>Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance-Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.</p>	18
II	<p>Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>	18
III	<p>Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>	18
IV	<p>Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits</p>	18

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMC63	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents						No. of Hours		
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.						18		
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept						18		
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.						18		
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime						18		
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).						18		
	TOTAL						90		
THEORY 20% & PROBLEMS 80%									

Course Outcomes

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

Textbooks

1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	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	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER – VI

ELECTIVE: VII: ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME64-1	4				3	5	25	75	100

Learning Objectives

LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
TOTAL		75
Course Outcomes		
CO1	Identify the various traits of an entrepreneur	
CO2	Turn ideas into business opportunities	

CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Textbooks

1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	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	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE – VII: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOME64-2	1	2	2		3	5	25	75	100

Learning Objectives

LO1	To apply various terminologies used in the operation of computer systems in a business environment.
LO2	To Understand the basic concepts of a word processing package
LO3	To apply the basic concepts of electronic spread sheet software in business.
LO4	To Understand and apply the basic concepts of PowerPoint presentation.
LO5	To generate electronic mail for communicating in an automated office for business environment.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

Course Outcomes

CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books

1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
ELECTIVE - VIII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME65-1	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	TOTAL	75

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

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

B.Com(GENERAL)
THIRD YEAR – SEMESTER - VI

ELECTIVE – VIII: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME65-2	1	2	2		3	5	25	75	100

Learning Objectives

LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMF66	2				2	2	25	75	100

Learning Objectives

LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Details	No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.	6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6

TOTAL	30
Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

SEMESTER: VI	23UCOMX67: EXTENSION ACTIVITY	CREDIT: 1 HOURS: --
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(Refer to the Regulations)