

DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING
(With effect from the academic year 2020 –2021)

Course Pattern for B.Com (Professional Accounting)

The Undergraduate degree programme consists of five vital components. They are as follows: Part I Language (Tamil / French)

Part II English

Part III Core Course (Theory, Practical, Core Electives, Allied, Project and Internship). Part IV Skill Based, Self Paced, Non Major Electives, Environment and Gender Studies and Value Education.

Part V Physical Education (Practical), Field visit and Extension Activities.

Objectives

The Syllabus for B.Com.(Professional Accounting) Degree under semester system has been designed on the basis of Choice Based Credit System (CBCS), which would focus on job oriented programmes and value added education. It comes into effect from June 2020 onwards.

Eligibility

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course

The students who join the B.Com.,(Professional Accounting) Degree shall undergo a study period of three academic years – Six semesters.

Eligibility for the Degree

(i) A candidate will be eligible for the B.Com.(PA) Degree by completing three years (six semesters) and passing all the prescribed examinations.

(ii) A candidate shall be declared as passed the course, if he / she scored a minimum of 40

SUMMARY OF HOURS AND CREDITS
UG COURSE – B.Com.,(Professional Accounting)

Part	Semester	Specification	No of Courses	Hrs	Credit	Total Credits
I	I - II	Languages (Tamil /	2	10	6	6
II	I - II	English	2	12	6	6
III	I - VI	Core Courses	21	116	93	113
	V-VI	Core Elective Courses	2	8	8	
	I-IV Arts	Allied	4	18	12	
IV	IV-V	Skill Based	4	8	8	20
	III - IV	Self-Paced Courses Soft Skill - I Soft Skill - II	2	-	4	
	I - II	Non-Major Electives	2	4	4	
	I – II	1. Value Education 2. Environment & Gender Studies	2	4	4	
V	I-VI	Physical Education	1	-	2	5
		Extension Activity	1	-	2	
		Field Visit	1	-	1	
		TOTAL	42	180	150	150

DEPARTMENT OF COMMERCE (B.Com.-PA)

Course Pattern – from 2020-2021 Batch

Sem.	Part	Study Component	Course Code	Course Title	Hrs	Credit
I	I	Tamil	20UPAL11	□□□□□□□□	5	3
	II	English	20UENL12	Communicative English - I	6	3
	III	Core Course I	20UPAC11	Principles and Practices of Accounting - I	6	5
		Core Course II	20UPAC12	Business Laws	5	4
		Allied Course I	20UPAA11	Business Mathematics	4	4
		Non Major Elective Course- I	20UPAN11	Elements of Income Tax Act - 1961	2	2
	IV		20UVEV11	Value Education	2	2
TOTAL					30	23
II	I	Tamil	20UPAL21	tzpf Nkyhz;ik jfty; \$Wfs;	5	3
	II	English	20UENL22	Communicative English - II	6	3
	III	Core Course –III	20UPAC21	Principles and Practices of Accounting – II	6	5
		Core Course –IV	20UPAC22	Business Economics and Environment	5	4
		Allied Course –II	20UPAA21	Business Statistics	4	4
	IV	Non Major Elective Course - II	20UPAN21	Elements of Goods and Services Tax Act - 2017	2	2
	IV		20UESV21	Environment & Gender Studies	2	2
	V	Extension Activity	20UPEV2P	Physical Education – Practical	-	2
TOTAL					30	25
III	III	Core Course - V	20UPAC31	Advanced Accounting -I	6	5
		Core Course – VI	20UPAC32	Taxation - I	6	5
		Core Course –VII	20UPAC33	Cost Accounting	6	5
		Core Course –VIII	20UPAC34	Management Accounting	5	5
		Allied Course - III	20UPAA31	Corporate Law	5	4
	IV	Skill Based Course -I	20UPAS31	Economics for Finance	2	2
	V	Soft Skill		Soft Skills - I	-	2
TOTAL					30	28
IV	III	Core Course – IX	20UPAC41	Advanced Accounting - II	6	5
		Core Course -X	20UPAC42	Auditing and Assurance	5	4
		Core Course – XI	20UPAC43	Strategic Management	6	5
		Core Course – XII	20UPAC44	Financial Management	6	4
		Allied Course –IV	20UPAA41	Enterprise Information System	5	4
	IV	Skill Based Course II	20UPAS41	E-Filing of Income Tax & GST Returns.	2	2
	V	EA	Common	Extension Activities	-	2
		Soft Skill		Soft Skill - II	-	2
TOTAL					30	28
V		Core Course – XIII	20UPAC51	Financial Reporting	6	4
		Core Course –XIV	20UPAC52	Taxation - II	6	4

	III	Core Course –XV	20UPAC53	Banking Theory Law and practice	5	3
		Core Course – XVI	20UPAC5P	Internship	2	2
		Core Course - XVII	20UPAC55	Human Resource Management	5	3
		Core Elective Course -I	20UPAE51	Principles and Practice of Insurance	4	4
	20UPAE52		Financial Services and Capital Markets			
	20UPAE53		Principles of Marketing			
	IV	Skill Based Course III	20UPAS51	MS- Office	2	2
TOTAL				30	22	
VI	III	Core Course – XVIII	20UPAC61	Principles of Management	6	4
		Core Course – XIX	20UPAC62	Entrepreneurship Development	6	5
		Core Course – XX	20UPAC63	International Taxations	6	5
		Core Elective Course II	20UPAE61	Service Marketing	4	4
			20UPAE62	E- Commerce		
			20UPAE63	Business and Professional Ethics		
		Core Project 1	20UPAC6P	Project	6	4
IV	Skill Based Course IV	20UPAS61	Tally ERP -9	2	2	
TOTAL				30	24	
TOTAL FOR ALL SEMESTERS				180	150	

Allied Courses

There will be FOUR Allied courses to fulfill the B.Com (PA) programme during three years.

Subject	Maximum Marks	Year of Study
1. Business Mathematics	100	I
2. Business Statistics	100	
1. Corporate Law	100	II
2. Enterprise Information System	100	

Extra Value Added Courses

The Department of Commerce (Professional Accounting) has offered the following Extra Value Added Courses is for one hour for all UG students with no prejudice to the B.Com(Professional Accounting) Programme results.

Extra Credit Self Paced Courses for Advance Learners

The Department of B.Com(Professional Accounting) has offered the following Extra Credit Self Paced Courses to enlighten the advanced learners. The department persuades to take virtual courses on MOOCS, SWAYAM and NPTEL.

- (i) Financial Statement Analysis and Reporting
- (ii) Managerial Accounting.
- (iii) Decision making using Financial Accounting
- (iv) Cost Accounting

Programme Specific Outcomes (PSOs)

On successful completion of the B.Com.,(Professional Accounting) programme, the student will be able to:

PSO1 To develop Accounting knowledge and Skills of the students and make them to apply their knowledge to solve problems relating to Financial Accounting, Cost Accounting , Management Accounting and Corporate Accounting

PSO2 To make the students to be familiar with the provisions of Company Law, Industrial Law, Banking Law,

other laws related to the Business and General Economics,

PSO3 To mould the students to understand the concepts of Direct tax and Indirect taxes prevailing in our country and to apply their knowledge to compute taxable income, taxable turnover and amount of tax to be paid .

PSO4 To develop language skills needed for business fields and letter drafting skills in order to write letter for various business and personal situations.

PSO5 To assist the students to acquire knowledge in Business Statistics and Business Mathematics and to apply the gathered knowledge to solve statistical and Mathematical Problems of real world applications.

PSO6 To acquaint the students to apply the talent trend in e-filing and taxation .

PSO7 To gaining effectiveness in drafting of around and deeds by the students.

PSO8 To transfer as an independent leader for continuous development.

PSO9: Make use of language proficiency to face the situations with confidence and to seek employment in modernized Era.

PSO10: Select an attitude of concern for environment in business which makes them socially responsible citizen.

PSO11: Apply their moral and ethical knowledge in their business and personal growth.

PSO12: Rephrase themselves towards self directed learning which assist their higher studies.

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAL11	Number of Hours/Cycle	5
Semester	I	Max. Marks	100
Part	I	Credit	3
Course Title	<u>fhg:gPL;</u>		
Cognitive Level : Up to K3			

khzth;fSf;F fhg;gPL gw;wpa mbg;gil \$w;Wfis fw;Wj; jUtJ kw;Wk; fhg;gPL;bd; gy;NtW tiffis tpsf;FtJ

myF 1

15 kzpfs;

,e;jpa MAs; fhg;gPL;L fofk; - njhlf;fk; - Nehf;fq;fs; - ,d;iwa epiy - fhg;gPL njhlf;fg; gpd;dzp - nghUs; - ,yf;fzk; - Nfhl;ghLfs; - Kf;fpa top \$Wfs; - gzpfs; - Kf;fpaj;JtKk;> gq;fspg;Gk; - rpwg;G gz;Gfs; - fhg;gPL;bw;Fk;> fhg;GWjpf;Fk; cs;s NtWghLfs; - tiffs; - ,ul;il fhg;gPL - kW fhg;gPL - nghJf; fhg;gPL - nghUs; - tiffs;.

myF 2

15 kzpfs;

MAs; fhg;gPL nghUs; - MAs; fhg;gPL xg;ge;jj;jpd; mbg;gil \$Wfs; - tiffs; -; ed;ikfs; - Nfhl;ghLfs; - MAs; fhg;gPL nra;tjw;fhd topKiwfs; - Kidkk; nrYj;Jjy; - rYif ehl;fs; - gpup epakdk; - xg;gil;G jtwpa gj;jpuk; - ,og;gPL;L fhg;gPL;Lj; njhif toq;Fjy; - Kfth; mwpf;if - gj;jpuk; chpik ,og;G> chpik kPL;G - ruz; kjpg;G - fhg;gPL;L gj;jpui;jpd %yk; fld; ngWjy;

myF 3

15 kzpfs;

kUj;Jt fhg;gPL - nghUs; - ,yf;fzk; - tiffs; Kf;fpaj;jJtk;- ,og;gPL;Lj; njhif toq;Fjy; - tq;fpfs; toq;Fk; kUj;Jt fhg;gPLfs; - DICGC - rl;ljjpd; ruj;Jfs;

myF 4

15 kzpfs;

jP fhg;gPL nghUs; - ,yf;fzk; - ,ay;Gfs; - gy;tifahd fhg;gPL;L gj;jpuq;fs; - xg;ge;jj;jpd; epge;jidfs; - ,og;gPL;Lj; njhif toq;Fjy;

myF 5

15 kzpfs;

fhg;gPL;L Kiwg;gLj;Jjy; kw;Wk; tsh;r;rpf;fhd mjpfhu rl;lk;1999 mwpKfk; - Nehf;fq;fs; - IRDA rl;ljjpd; ruj;Jfs; - mjpfhuq;fs; kw;Wk; gzpfs; - fhg;gPL;Lj; Jiwia jdpahh; kakhf;Fjy; - MjuTk;> vjph;g;Gk;; - jw;Nghija epiy.

fw;gpf;Dk; fiy

tphpTiu, fUj;juq;fk;, gapw;rpf; fl;Liuts;, Kd; itg;G, tpdhb tpdh, fye;Jiuahly,;

ghl E}y;

1. gPh; Kfk;kJ>; (2015), “fhg;gPL Nfhl;ghLfSk; newpKiwfSk;”, gh]; ggs;pNfd;];, kJiu.

ghpe;Jiuf;fg;gLk; Gj;jfq;fs;

1. ,uhkypq;fk;>L.P, nry;tFkhh;> T.,(2013) , “fhg;gPL Nfhl;ghLfSk; newpKiwfSk; nkhl; ,z;bah gg;spnfd;
2. uq;fuhrd;.L., (2006), “fhg;gPL Nfhl;ghLfSk; newpKiwfSk;;, Srirenga Publications, Rajapalayam
3. Murthy.A., (2017) Principles and Practice of Insurance, Margham Publications, Chennai

E-Resources

- <https://www.licindia.in>
- <https://gicofindia.com>

Course Outcomes

,e;jg;ghljpl;l;jij Kbj;jg; gpwF khzth;fshy;

CO 1	,e;jpa MAs; fhg;gPI;Lf; fof;j;pd; njhlf;fg; gpd;dzp, Kf;fpaj;Jtk; kw;Wk; fhg;gPI;bd; tiffs; gw;wpa mwptpid tsh;j;J;f; nfhs;s ,aYk;
CO 2	MAs; fhg;gPL nra;tjw;fhd top Kiwfs; kw;Wk; fld; trjpf; gw;wpa mwptpid tsh;j;Jf; nfhs;s ,aYk;
CO 3	kUj;Jt fhg;gPI;L nghUs; tif ,og;gPI;Lj; njhif toq;Fjy; - tq;f;fs; toq;Fk; kUj;Jt fhg;gPLfs; - DICGC - ,lh;ghLfs; Fwpj;j mwptpid tsh;j;J nfhs;s ,aYk;
CO 4	jP fhg;gPI;bd; epge;jidfs; kw;Wk; ,og;gPLfs; Fwpj;j mwptpid tsh;j;J nfhs;s KbAk;.
CO 5	fhg;gPL IRDA rl;lk; kw;Wk; jdpahh;kakhf;Fjy; gw;wpa mwptpid tsh;j;Jf; nfhs;s KbAk;.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	1	0	0	0	0	0	0	0	1	0	1
CO2	0	2	0	1	0	0	0	1	0	1	1	1
CO3	0	0	0	1	0	0	0	1	0	1	0	1
CO4	0	1	0	1	0	0	0	1	0	1	0	1
CO5	0	3	0	0	0	0	0	1	0	1	0	1

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I	a. ,e;jpa MAs; fhg;gPL;L fofk; - njhlf;fk; - Nehf;fq;fs; - ,d;iwa epiy	2	Chalk and talk, Power point presentation
	b. fhg;gPL njhlf;fg; gpd;dzp – nghUs; - ,yf;fzk; - Nfhl;ghLfs;	3	
	c. Kf;fpa top \$Wfs; - gzpfs; - Kf;fpaj;JtKk;> gq;fspg;Gk; - rpwg;G gz;Gfs; - fhg;gPL;bw;Fk;> fhg;GWjpf;Fk; cs;s NtWghLfs	2	
	d. tiffs; - ,ul;il fhg;gPL – kW fhg;gPL - nghJf; fhg;gPL – nghUs; - tiffs;.	2	
II	a. MAs; fhg;gPL nghUs; - MAs; fhg;gPL xg;ge;jj;jpd; mbg;gil \$Wfs; - tiffs; -; ed;ikfs; - Nfhl;ghLfs	6	Chalk and talk, Power point presentation
	b. MAs; fhg;gPL nra;tjw;fhd topKiwfs; - Kidkk; nrYj;Jjy; - rYif ehl;fs; - gpujp epakdk; - xg;gilg;G jtwpa gj;jpuk	2	
	c. ,og;gPL;L fhg;gPL;Lj; njhif toq;Fjy; - Kfth; mwpf;if - gj;jpuk; chpik ,og;G> chpik kPL;G	2	
	d. ruz; kjpg;G – fhg;gPL;L gj;jpuj;jpd %yk; fld; ngWjy	2	
III	a. kUj;Jt fhg;gPL - nghUs; - ,yf;fzk; -	4	Chalk and talk, Power point presentation
	b. tiffs; Kf;fpaj;Jtk	4	
	c. ,og;gPL;Lj; njhif toq;Fjy; - tq;fpfs; toq;Fk; kUj;Jt fhg;gPLfs;	2	
	d. DICGC – rl;l;jpd; ruj;Jfs	2	
IV	a. jP fhg;gPL nghUs; - ,yf;fzk	3	Chalk and talk, Power point presentation
	b. ,ay;Gfs; - gy;tifahd fhg;gPL;L gj;jpuq;fs	3	
	c. xg;ge;jj;jpd; epge;jidfs	3	
	d. ,og;gPL;Lj; njhif toq;Fjy;	3	
V	a. fhg;gPL;L Kiwg;gLj;Jjy; kw;Wk; tsh;r;rpf;fhd mjpfhu rl;lk;1999 mwpKfk	2	Chalk and talk, Power point presentation, Group Discussion
	b. Nehf;fq;fs; - IRDA rl;l;jpd; ruj;Jfs;.	2	
	c. mjpfhuq;fs; kw;Wk; gzpfs; - fhg;gPL;Lj; Jiwia jdpahh; kakhf;Fjy	3	
	d. MjuTk;> vjph;g;Gk; - jw;Nghija epiy	2	

Course Designed by: Dr. T Mary Josephine Isabella

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UENL12	Number of Hours/Cycle	6
Semester	I	Max. Marks	100
Part	II	Credit	3
ENGLISH-I			
Course	Communicative English - I		
Cognitive Level : Up to K3			

Preamble

To acquire and develop good communication skills requisite for business communication and indicates the guidelines required to listen structured talks use English without mistakes.

UNIT-I

18 Hours

Sentence Types (Direct-Indirect, Active -Passive Speech): Sentence: Definition -Classification of sentence based on connotation - Assertive sentences - Interrogative sentences - Imperative sentences - Exclamatory sentences - Optative sentences - Sentence Structure - Subject and Predicate -Verb (Auxiliary, Finite) - Object (Direct, Indirect) - Complement-Adjunct or Adverbial -Clause Structure - Types of Clauses - Independent clauses - Dependent clauses - Relative or noun clauses-Types of sentences - Simple sentence- Compound sentence - Complex sentence - Compound-complex sentence.

UNIT-II

18 Hours

Direct-Indirect Speech: Introduction- procedure for converting Direct speech into Indirect speech- Rules for converting Direct speech into Indirect speech-Change in pronouns-Change in tenses -Change in modals- Changes for Imperative sentences- Changes for Exclamatory sentences-Changes for Interrogative sentences- Punctuation in Direct speech-Rules for converting Indirect speech into Direct speech-Active Passive Voice: Introduction- Usage : Active vs. Passive voice-Reasons for using Passive voice-Changing Passive voice to Active voice-Changing Active voice to Passive voice-Suggestions for using Active and Passive voice-Verbs Voice Active or passive.

UNIT-III

18 Hours

Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms: Introduction - Significance of improving vocabulary - How to improve vocabulary -Root words-Synonyms and Antonyms- Words formed by using Prefixes- Words formed by using Suffixes- Phrasal verbs- Collocations- Idioms.

UNIT-IV

18 Hours

Comprehension Passages: Introduction to Comprehension Passages-Points to ponder-Sample Passages with answers.

UNIT-V

18 Hours

Note Making: Introduction to Note Making-Significance of Note Making-Detailed Format Heading (Title) - Sub-heading-Indentation-Points-Use of abbreviations-Summary-Content-Expression-Steps to Comprehend and summarize text-Helpful Hints-Sample Passages with Notes.

Pedagogy:

Class Room Lectures, Power Point Presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Books

1. ICAI Study Material, June 2020.
2. Rizvi, M. Ashraf-Effective Technical Communication, Edition 2007, Tata McGraw Hill Publishing Company Ltd., New Delhi

Reference Books

1. Bagavathi, R.S.N. Pillai- Modern Commercial Correspondence, Edition 2014, S.Chand and Company Pvt. Ltd., New Delhi.
2. Dr. Jain, "Communication English" S.Chand Publication
3. Dr. Amitabh Dwivedi "Communication English" S.Chand Publication
4. Daniel Burke "Communication English-I" Mannu graphics Publication.

E-Resource

- <https://www.mindtools.com/page8.html>
- <https://www.ef.com/wwen/blog/teacherzone/self-study-resources-for-students/>
- <http://orelt.col.org/module/2-speaking-better-communication>
- www.ef.com

- osou.ac.in.

Course Outcomes

At the end of the course, students would be able to

CO 1	Identify the types of sentences and clauses in English while reading, writing and speaking.
CO 2	listen structured talks made by experts in language and professionals.
CO 3	Make formal and informal conversations in English without grammatical mistakes.
CO 4	Interpret Comprehension Passages given in competitive examinations with answers.
CO 5	Write Note making in a structured manner.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	0	3	0	0	2	1	0	1	1	1
CO2	0	0	0	2	0	0	2	1	0	1	1	1
CO3	0	0	0	2	0	0	2	1	0	1	1	1
CO4	0	0	0	1	0	0	1	1	0	1	1	1
CO5	0	0	0	0	0	0	1	1	0	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K1)
2	CO2	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	10	31	31	31%
K2	5	24	10	39	39	39%

K3	-	-	30	30	30	30%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I	a. Sentence: Definition -Classification of sentence based on connotation - Assertive sentences	6	Chalk and talk, Power point presentation
	b. Interrogative sentences - Imperative sentences - Exclamatory sentences - Operative sentences - Sentence Structure - Subject and Predicate -Verb (Auxiliary, Finite	4	
	c. Object (Direct, Indirect) - Complement-Adjunct or Adverbial -Clause Structure - Types of Clauses - Independent clauses - Dependent clauses	4	
	d. Relative or noun clauses-Types of sentences - Simple sentence- Compound sentence - Complex sentence - Compound-complex sentence	4	
II	a. Introduction-Procedure for converting Direct speech into Indirect speech-Rules for converting Direct speech into Indirect speech	6	Chalk and talk, Power point presentation
	b. Change in pronouns-Change in tenses -Change in modals-Changes for Imperative sentences- Changes for Exclamatory sentences-Changes for Interrogative sentences	4	
	c. Punctuation in Direct speech-Rules for converting Indirect speech into Direct speech	4	
	d. Active Passive Voice: Introduction-Usage: Active vs. Passive voice-Reasons for using Passive voice-Changing Passive voice to Active voice-Changing Active voice to Passive voice-Suggestions for using Active and Passive voice-Verbs Voice Active or passive	4	
III	a. Introduction- Significance of improving vocabulary	6	Chalk and talk, Power point presentation
	b. How to improve vocabulary -Rootwords	4	
	c. Synonyms and Antonyms-Words formed by using Prefixes	4	
	d. Words formed by using Suffixes-Phrasal verbs-Collocations-Idioms.	4	
IV	a. Introduction to Comprehension Passages	6	Chalk and talk, Power point presentation
	b. Points to ponder-	6	
	c. Sample Passages with answers;	6	
V	a. Introduction to Note Making-Significance of Note Making	6	Group Discussion
	b. Detailed Format Heading (Title) - Sub-heading-Indentation-Points	4	
	c. Use of abbreviations-Summary-Content-Expression	4	
	d. Steps to Comprehend and summarize text-Helpful Hints-SamplePassageswithNotes	4	

Course Designed by: Dr. T Mary Josephine Isabella Prof. Balasubramanian

Programme	B.Com	Programme Code	UPA
Course Code	20UPAC11	Number of Hours/Cycle	7
Semester	I	Max. Marks	100
Part	III	Credit	5
CORE COURSE- I			
Course Title	Principles and Practices of Accounting - I		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of the basic concepts and principles of Accounting and acquire the ability to apply the same in preparing financial statements and simple problem solving.

UNIT-I**18 Hours**

Accounting Process: Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Accounting Terminology - Glossary - Double Entry System - Capital and revenue expenditure - Capital and revenue receipts - Contingent assets and contingent liabilities - Accounting Policies - Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates - Accounting Standards – Concepts and Objectives - Indian Accounting Standards – Concepts and Objectives - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance – Suspense Account.

UNIT-II**18 Hours**

Rectification of Errors: Meaning – Types – Methods – Errors rectifications.

Bank Reconciliation Statement: Meaning -Causes for the difference between Cash Book and Pass Book.

Inventories: Cost of inventory, Net realizable value, Basis and technique of inventory valuation and recordkeeping.

UNIT-III**18 Hours**

Depreciation – Meaning – Scope – Objectives – Methods – Straight Line Method – Diminishing Balance Method- Change in method of depreciation – Sinking Fund Method – Annuity Method – Revaluation Method – Insurance Policy Method –Depletion Method – Machine Hour Method.

UNIT-IV**18 Hours**

Bill of Exchange: Features – Parties to a bill of exchange – Merits and Demerits – Types of Bills of Exchange - Accounts in the books of parties.

Sale or Return: Purpose – Methods of Recording – When transactions are very few, frequent and large in number.

Consignment: Meaning – Consignment Vs Sale – Journal and Ledger in the books of Consignor and the Consignee – Treatment of Normal loss and Abnormal loss- Valuation of Closing stock - Invoice Price Method.

Average Due Date: Meaning, Calculation of average due date in various situations.

Account Current: Meaning of Account Current, Methods of preparing Account Current

UNIT-V**18 Hours**

Final Accounts of Sole Trader: Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries– Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities-

Financial Statements of Not-for-Profit Organizations: Significance of Receipt and Payment Account- Income and Expenditure Account and Balance Sheet- Difference between Profit and Loss Account and Income and Expenditure Account- Preparation of Receipt and Payment Account,- Income and Expenditure Account and Balance Sheet.

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol- I Kalyani Publishers,Ludhiana

Reference Books

1. R.L.Gupta & M. Radaswamy,2015, Advanced Accountancy, Vol.I, Sultan Chand & Sons, NewDelhi.

2. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications,Chennai.

3. D.G.Sharma ,S.k.Agarwal,2019, Principles & Practice of Accounting - New Syllabus, Taxman’s CA Foundation

4. Dr.Vishal Saxena, , Principles & Practice of Accounting, 1st Edition, Bharat’s CA Foundation.

E-Resources:

- <https://guides.baker.edu>
- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://study.com>
- <https://www.accountingdetails.com>
- [nptel.ac.in.course](https://www.nptel.ac.in/course)

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Prepare Journal Entries for the business transactions and Trial Balance.
CO 2	Identify the reasons for differences between Cash Balance and Bank Balance as per Cash Book and basic techniques of valuation of inventory.
CO 3	Identify the different methods of charging depreciation.
CO 4	Identify the accounting treatment relating to Bills of Exchange, Consignment, Sale or Return, average due date, Account Current.

CO 5	Prepare Final Accounts of Trading and Non-trading concern
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Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	2	1	0	0	0	0	1	1	1	1	1	1
CO2	1	0	0	0	0	0	1	1	1	1	1	1
CO3	2	0	0	1	0	0	1	1	1	1	1	1
CO4	1	0	0	1	0	0	1	1	1	1	1	1
CO5	2	0	0	1	0	0	1	1	1	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: 1.Dr. T Mary Josephine Isabella 2.Mr. K. K. Ayyanar Mrs. G.Amutha

UNIT	DESCRIPTION	HOURS	MODE
Unit – I Accounting Process	a. Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Accounting Terminology - Glossary Double Entry System	6	Chalk and talk, Power point presentation
	b. Capital and revenue expenditure - Capital and revenue receipts – Contingent assets and contingent liabilities	4	
	c. Accounting Policies - Accounting as a Measurement Discipline –Valuation Principles, Accounting Estimates - Accounting	6	
	d. Standards – Concepts and Objectives	5	
	e. d. Indian Accounting Standards – Concepts and Objectives - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance – Suspense Account		
Unit – II Rectification of Errors	a. Rectification of Errors: Meaning – Types – Methods – Errors rectifications.	6	Chalk and talk, PPT point presentation
	b. Bank Reconciliation Statement: Meaning -Causes for the difference between Cash Book and Pass Book.	4	
	c. Inventories: Cost of inventory, Net realizable value, Basis and technique of inventory valuation and recordkeeping	6	
	d. Rectification of Errors: Meaning – Types – Methods – Errors rectifications.	5	
Unit – III Depreciation	a. Meaning – Scope – Objectives	6	Chalk and talk, PPT presentation
	b. Methods – Straight Line Method	8	
	c. Diminishing Balance Method	7	
Unit –IV Bill of Exchange	a. Features – Parties to a bill of exchange – Merits and Demerits – Types of Bills of Exchange -Accounts in the books of parties.	6	Chalk and talk, Power point presentation
	b. Sale or Return: Purpose – Methods of Recording – When transactions are very few, frequent and large in number	4	
	c. Consignment: Meaning – Consignment Vs Sale – Journal and Ledger in the books of Consignor and the Consignee – Treatment of Normal loss and Abnormal loss- Valuation of Closing stock - Invoice Price Method.	6	
	d. Average Due Date: Meaning, Calculation of average due date in various situations.	5	
Unit –V Final Accounts of Sole Trader Financial Statements of Not-for-Profit Organizations	e. Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries	6	Group Discussion
	f. Profit and Loss Account and Balance Sheet of Manufacturing and Non	4	
	g. Significance of Receipt and Payment Account- Income and Expenditure Account and Balance Sheet	4 3	
	h. Difference between Profit and Loss Account and Income and Expenditure Account	4	
	i. Preparation of Receipt and Payment Account,- Income and Expenditure Account and Balance Sheet		

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC12	Number of Hours/Cycle	6
Semester	I	Max. Marks	100
Part	III	Credit	4
CORE COURSE - II			
Course Title	Business Laws		
Cognitive Level : Up to K2			

Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues.

UNIT-I

18 Hours

The Indian Contract Act, 1872 : Law – Object of Law – Branches of Law – Business Law - An overview of Sections 1 to 75 covering the general nature of contract -Contract – meaning – essential elements of a valid contract classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent – performance of contract – termination and discharge of contract – Special Contract Section 123-Contract of Indemnity and Guarantee- Bailment-Pledge-Agency.

UNIT-II

18 Hours

The Sale of Goods Act, 1930: Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

UNIT-III

18 Hours

The Indian Partnership Act, 1932: Partnership – meaning – nature of partnership – co- ownership – Partnership Deed – Rights, Duties and liabilities of partners – Admission, retirement, and death of a partner – implied authority of partners and its scope – Registration of firms – Mode of Registration - Dissolution of firms – Types of Dissolution.

Limited Liability Partnership (LLP) Act, 2008 : Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

UNIT-IV

18 Hours

The Negotiable Instruments Act, 1881: Meaning- Characteristics-Classifications of Instruments-Different provisions relating to the negotiation, Negotiability, Assignability- Right and Obligation of Parties- Presentment of Instruments- Rule of Compensation.

The General Clauses Act, 1897: Important Definitions- Extent and applicability-General Rule of Construction-powers and functionaries-provisions as to orders, Rules etc., made under enactments-Miscellaneous.

UNIT-V

18 Hours

The Companies Act, 2013: Essential features of company-corporate veil theory- Classes of companies- types of share capital- Incorporation of company-Memorandum of Association-Articles of Association- Doctrine of Indoor Management

Interpretation of Statutes: Rules of interpretation of statutes-Aids to Interpretation- Rules of Interpretations-Constriction of Deeds and Documents.

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. ND Kapoor, 2015, Business Law, Sultan Chand & Sons Educational Publishers, NewDelhi.

Books for Reference

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Publishers, NewDelhi.
2. R.S.N Pillai & Bagavathi, 2015, Business Law, S.Chand & Co Pvt Ltd. Delhi.
3. Dr. Vishal Saxena, , Business Law, 1st Edition, Bharat's CA Foundation.
4. Mercantile Law by M.C.Kucchal and Vivek Kucchal., Eighth Edition.

E-Resources

- www.pdfdrive.com
- www.ebooks.com
- books.google.co.in
- www.nalsar.ac.in

- www.loc.gov.
- books.google.co.in

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Explain in the provisions of the Indian Contract Act
CO 2	Identify the provisions of the Sale of Goods Act in the formation and Performance of the contract of sale.
CO 3	Describe the provisions of the Indian Partnership Act Limited Liability Partnership (LLP) and the mode of registering a partnership firm.
CO 4	Illustrate the provisions of The Negotiable Instruments Act, The General Clause of Act.
CO 5	Describe the provisions of the Companies Act, 2013 and Rules of interpretation of statutes.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	3	1	1	0	0	0	1	0	2	2	2
CO2	0	2	0	1	0	0	0	1	1	2	2	2
CO3	0	2	0	1	0	0	0	1	1	2	1	2
CO4	0	2	0	1	0	0	0	1	1	2	1	2
CO5	0	3	0	1	0	0	0	1	2	2	2	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
3	CO3	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
4	CO4	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
5	CO5	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	40	-	45	45	45%
K2	5	-	50	55	55	55%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: Dr. T Mary Josephine Isabella

UNIT	DESCRIPTION	HOURS	MODE
Unit – I The Indian Contract Act, 1872	a. Law – Object of Law – Branches of Law – Business Law - An overview of Sections 1 to 75 covering the general nature of contract	6	Chalk and talk, Power point presentation
	b. Contract – meaning – essential elements of a valid contract classification of contracts - offer and acceptance consideration	4	
	c. legality of object and consideration – capacity of parties – free consent – performance of contract	4	
	d. Termination and discharge of contract – Special Contract Section 123-Contract of Indemnity and Guarantee- Bailment-Pledge-Agency	4	
Unit – II The Sale of Goods Act, 1930	a. Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell-	6	Chalk and talk, Power point presentation
	b. Formation and Performance of the contract of sale – conditions and warranties	4	
	c. Rules regarding Transfer of property – Doctrine of Caveat Emptor	4	
	d. rights of an unpaid seller	4	
Unit – III The Indian Partnership Act, 1932	a. Partnership – meaning – nature of partnership – co- ownership – Partnership Deed – Rights, Duties and liabilities of partners	4	Chalk and talk, Power point presentation
	b. Admission, retirement, and death of a partner – implied authority of partners and its scope	4	
	c. Registration of firms – Mode of Registration - Dissolution of firms – Types of Dissolution.	2	
	d. Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India - Salient features of LLP	2	
	e. Difference between LLP and partnership - LLP Vs Company –LLP agreement	2	
	f. Partners and designated partners – Partners and their relations – Incorporation document - Incorporation by registration	2	
	g. Registered office of LLP – Advantages and Disadvantages of LLP	2	
Unit –IV The Negotiable Instruments Act, 1881 The General Clauses Act, 1897	a. Meaning- Characteristics-Classifications of Instruments-Different provisions relating to the negotiation, Negotiability, Assignability.	6	Chalk and talk, Power point presentation
	b. Right and Obligation of Parties- Presentment of Instruments- Rule of Compensation	4	
	c. Important Definitions- Extent and applicability- General Rule of Construction	4	
	d. powers and functionalities-provisions as to orders, Rules etc., made under enactments-Miscellaneous	4	
Unit –V The Companies Act, 2013	a. Essential features of company-corporate veil theory- Classes of companies- types of share capital-	6	Group Discussion
	b. Incorporation of company-Memorandum of Association-Articles of Association- Doctrine of Indoor Management	4	
	c. Interpretation of Statutes: Rules of interpretation of statutes-	4	
	d. Aids to Interpretation- Rules of Interpretations-	2	
	e. Constriction of Deeds and Documents	2	

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAA11	Number of Hours/Cycle	2
Semester	I	Max. Marks	100
Part	III	Credit	2
Allied Course – I			
Course Title	Business Mathematics		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of the basic mathematical tools and their application in Business, Finance and Economics.

UNIT-I**6 Hours**

Ratio and Proportion, Indices and Logarithms: Ratio and Proportion (Business Applications related to Ratio and Proportion) - Laws of Indices- Exponents and Logarithms and Anti Logarithms.

Time value of Money: Simple Interest- Compound interest- Depreciation- Effective Rate of Interest- Present Value- Net Present Value- Future Value- Perpetuity- Annuities- Sinking Funds- Valuation of Bonds- Calculating of EMI- Calculations of Returns: Nominal Rate of Return- Effective Rate of Return- Compound Annual growth rate (CAGR)

UNIT-II**6 Hours**

Equations and Matrices: Equations: Simultaneous linear equations up to three variables- Quadratic and Cubic equations in one variable **Matrices:** Algebra of Matrices- Inverse of a Matrix and determinants- solving system of equations by Cramer's Rule (involving not more than three variables).

UNIT-III**6 Hours**

Permutations and Combinations: Basic concepts of Permutations and Combinations: Introduction- the Factorial- Permutations- results- Circular Permutations- Permutations with restrictions- Combinations with standard results.

Sequence and Series: Introduction Sequences- Series- Arithmetic and Geometric progression - Relationship between AM and GM and Sum of n terms of special series - Sets- Relations and Functions

UNIT-IV**6 Hours**

Basic applications of Differential and Integral calculus: Excluding the trigonometric applications, Applications of Marginal Cost and Marginal Revenue etc.

UNIT-V**6 Hours**

Equations: Linear simultaneous equations up to 3 variables – Quadratic Equations – Solution of Linear inequalities by geometric method – Graphs of inequalities in two variables.

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. **P.R. Vittal**, Business Mathematics, Revised Edition 2014, Margham Publications, Chennai.

Reference

1. V. Sundaresan and S. D. Jayaseelan, An Introduction to Business Mathematics, Revised Edition 2014, Sultan Chand, New Delhi.
2. N.K. Nag, Business Mathematics (For Unit V), Revised Edition 2014, Kalyani Publishers, New Delhi.

3. Tulsians ,Business Mathematics, Pc Tulsian Bharat Tulsian ,Mc Graw Hill Publisher.
 4. Chirag j Trivedi, Kashyap, Business Mathematics, Mc Graw Hill Publisher.

E-Resources:

- <https://www.researchgate.net/publication/>
- <https://www.mheducation.com/highered/explore/business-math.html>
- <https://www.cengage.co.uk/education/subjects/business-mathematics-management-economics/>
- www.maths.ox.ac.uk.
- www.srcc.edc.

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Make use of various mathematical applications in Business.
CO 2	Explain and apply mathematical reasoning
CO 3	relate the contributions of Matrices, Set theory, Algebra for the betterment of the business.
CO 4	Discover solutions to business problems with the help of Differential and Integral Calculus
CO 5	Apply the Linear simultaneous equations in business

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	0	1	3	0	0	2	0	1	0	2
CO2	0	0	0	1	3	0	0	3	0	1	0	2
CO3	0	0	0	1	3	0	0	1	0	1	0	2
CO4	0	0	0	1	3	0	0	1	0	1	0	2
CO5	0	0	0	1	3	0	0	1	0	1	0	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
Unit – I Ratio and Proportion, Indices and Logarithms Time value of Money	a. Ratio and Proportion (Business Applications related to Ration band Proportion) Double Entry System	2	Chalk and talk, Power point presentation
	b. Laws of Indices- Exponents and Logarithms and Anti Logarithms.	1	
	c. Simple Interest- Compound interest- Depreciation- Effective Rate of Interest- Present Value- Net Present Value- Future Value-	1	
	d. Perpetuity- Annuities- Sinking Funds-Valuation of Bonds-Calculating of EMI-Calculations of Returns	1	
	e. Nominal Rate of Return- Effective Rate of Return- Compound Annual growth rate (CAGR)	1	
Unit – II Equations and Matrices Equations	a. Simultaneous linear equations up to three variables.	2	Chalk and talk, Power point presentation
	b. Quadratic and Cubic equations in one variable	1	
	Matrices: c. Algebra of Matrices-Inverse of a Matrix and determinants.	1	
	d. Solving system of equations by Cramer’s Rule (involving	2	
	e. not more than three variables).		
Unit – III Permutations and Combinations Sequence and Series	a. Basic concepts of Permutations and Combinations: Introduction- the Factorial- Permutations-results-	2	Chalk and talk, Power point presentation
	b. Circular Permutations- Permutations with restrictions- Combinations with standard results.	1	
	c. Introduction Sequences-Series- Arithmetic and Geometric progression	1	
	d. Relationship between AM and GM and Sum of n terms of special series - Sets- Relations and Functions	2	
Unit –IV Basic applications of Differential and Integral calculus	a. Excluding the trigonometric applications,	2	Chalk and talk, Power point presentation
	b. Applications of Marginal Cost	2	
	c. Marginal Revenue etc	2	
Unit –V Equations	a. Linear simultaneous equations up to 3 variables –	2	Group Discussion
	b. Quadratic Equations –	1	
	c. Solution of Linear inequalities by geometric method –	1	
	d. Graphs of inequalities in two variables	2	

Course
Designed by:1. Dr. T
Mary
Josephine
Isabella2. Mr. G.
Muthusamy

Programme	B.Com	Programme Code	UPA
Course Code	20UPAN11	Number of Hours/Cycle	2
Semester	I	Max. Marks	100
Part	III	Credit	2
NON MAJOR ELECTIVE – I			
Course	Elements of Income Tax Act - 1961		
Cognitive Level : Up to K2			

Preamble

Enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

UNIT-I

[6 Hours]

Introduction: Tax – Classification of Tax – Why taxes are levied by the Government? - What is Income Tax? - Who is liable to pay Income Tax? – Basis of Charge of Income Tax - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Rates of Tax - Gross Total Income – Total Income.

UNIT-II

[6 Hours]

Non-Taxable Income: Incomes which do not Form Part of Total Income (Exempted Incomes) **Basis of Charge:** Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-III

[6 Hours]

Heads of Income: Income from Salary - Income from House Property – Profits and Gains from Business / Profession – Capital Gains - Income from Other Sources.

UNIT-IV

[6 Hours]

Aggregation of Incomes: Deemed Incomes – Clubbing of Incomes - Set-off and Carry Forward of Losses - Deductions to be made in computing Total Income.

UNIT-V

[6 Hours]

Authorities: Income Tax Authorities - Assessment Procedure – Types of Assessment.

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book: (Current Edition Relevant to the Assessment Year)

1. Study Material Prepared by the Department.

Reference Books: (Current Edition Relevant to the Assessment Year)

1. Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, SahityaBhavan Publication, Agra.
2. T.S. Reddy & Y.Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
3. Dr.H.C.Mehrotra ,Dr.S.P.Goyal, “**Income Tax Procedures & Practices**”, 59th Edition, Sahitya Bhawan publication.
4. CS Kaushal kumar Agrawal “**Income Tax**”, 9th Edition Volume I’ Atlantic Publication.

E-Resources:

- <https://cleartax.in/s/income-tax-law-india-components>
- <https://tax2win.in/guide/components-of-income-tax-law>
- https://en.wikipedia.org/wiki/Income_tax
- www.policycenterr.org.
- taxguru.in

Note: Questions shall be set as **only in theory**. Amendments made Up to 6 months prior to the date of examination is to be followed

Course Outcomes

At the end of the course, students would be able to

CO 1	Acquire the knowledge about fundamental concepts of Income Tax Act.
CO 2	Identify the Exempted Incomes and Determination of Residential Status for Tax Liabilities.
CO 3	Infer the various Heads of Income
CO 4	Explain the deductions to be made in computing Total Income.
CO 5	Discuss the Income Tax Authorities and Assessment Procedure.

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B
			MCQs		Open choice
			No. Of Questions	K-Level	No. Of Question
1	CO1	Up to K2	2	K1 & K2	1(K1)
2	CO2	Up to K2	2	K1 & K2	1(K1)
3	CO3	Up to K2	2	K1 & K2	1(K1)
4	CO4	Up to K2	2	K1 & K2	1(K1)
5	CO5	Up to K2	2	K1 & K2	1(K1)
No of Questions to be asked			10		5
No of Questions to be answered			5		3
Marks For each Question			3		5
Total Marks for each Section			15		15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	15	25	40	72.73	72.73%
K2	15	-	15	27.27	27.27%
Total Marks	30	25	55	100	100

LESSON PLAN

Course Designed by: Dr. T Mary Josephine Isabella

UNIT	DESCRIPTION	HOURS	MODE
Unit – I Introduction	a. Tax – Classification of Tax – Why taxes are levied by the Government? - What is Income Tax? b. Who is liable to pay Income Tax? – Basis of Charge of Income Tax - Definitions: c. Assessee – Previous Year – Assessment Year – Income -Concept of Income – Assessee. d. Person – Agricultural Income – Rates of Tax - Gross Total Income – Total Income	2 1 1 2	Chalk and talk, Power point presentation
Unit – II Non-Taxable Income Basis of Charge	a. a)Incomes which do not Form Part of Total Income (Exempted Incomes) b. b)Determination of Residential Status and Tax Liabilities c. c) Incidence of Tax.	2 2 2	Chalk and talk, Power point presentation
Unit – III Heads of Income	a. a)Income from Salary - Income from House Property b. b.Profits and Gains from Business / Profession – c. c)Capital Gains – d. d)Income from Other Sources	2 1 1 2	Chalk and talk, Power point presentation
Unit –IV Comprehension Passages	a. Introduction to Comprehension Passages b. Points to ponder- c. Sample Passages with answers	2 2 2	Chalk and talk, Power point presentation
Unit –V Aggregation of Incomes	a. Deemed Incomes – b. Clubbing of Incomes – c. Set-off and Carry Forward of Losses - d. Deductions to be made in computing Total Income.	2 1 1 2	Group Discussion

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAL21	Number of Hours/Cycle	5
Semester	II	Max. Marks	100
Part	I	Credit	3
Course Title	<u>tzpf Nkyhz;ik jfty; \$Wfs;</u>		
Cognitive Level : Up to K2			

ghlj;jpd; Nehf;fq;fs;

,g;ghlj;jpd; %yk; tzpfj;njhlh;gpd; Nehf;fq;fs; kw;Wk; jj;Jtq;fis mwpa nra;jy;. Tzpf fbjj;jpd; fl;likg;G tpsf;Fjy; , tpz;zg;gf;fbjj;jpd; rpwg;gpay;Gfis \$Wjy;, tpahghu fbjj;jpd; gy;NtW tiffis mwpa itj;jy;, Nkyhz;ik kw;Wk; jfty;njhlHG jd;ikia tpsf;fp gy;tifahd mwpf;iffis gw;wp mwpa KbAk;.

myF 1 tzpf jfty njhlHG 15 kzpfs;

tzpf jfty; njhlHG - nghUs; - ,yf;fzk; tzpfjfty; njhlHGpd; Njit - Nehf;fq;fs; - jj;Jtq;fs; kw;Wk; ed;ikfs; - jfty; njhlh;gpd; \$Wfs; - jfty; njhlh;gpd; tiffs; - mikg;G tbtj;jpd; mbg;gilapy; kw;Wk; cgNahfg;gLj;jg;gl; rhjdq;fspd; mbg;gilapy;;.

myF 2 tzpf fbjj;jpd; jdp ,ay;Gfspd; Njhw;wk; 15 kzpfs;

tzpf fbjj;jpd; Njit - Kf;fpaj;Jtk; - ey;y tzpf fbjj;jpd; jdp ,ay;Gfs; - tzpf fbjj;jpd; tiffs; - Njhw;wk; - fl;likg;G- tzpfbjj;jpd; tbtikg;G

myF 3 tpz;zg;gf; fbjq;fs; 15 kzpfs;

tpz;zg;g fbjq;fs; - tprhuiz fbjk; - tiffs; - nghJthd mk;fq;fs; - tpiy Fw;g;gPI;L fbjk; - tpiyg; Gs;spfs; gad;gLj;jg;gLk; \$Wfs; - Mizf;fbjq;fs; - t#y; fbjq;fs; - gy;NtWf;fl;lq;fs; - Rw;wwpf;if fbjq;fs; - tq;fp fbjq;fs; - muRf; fbjj; njhlh;G

myF 4 tpahghu fbjq;fs; 15 kzpfs;

tpahghu fbjq;fs; - tprhuiz fbjk; - tpiy Fwpg;gPI;L fbjk; - tpiyg; Gs;spfs; gad;gLj;jg;gLk; \$Wfs; - t#y; fbjq;fs; - Rw;wwpf;if fbjq;fs; - tq;fp fbjq;fs; - muR fbj njhlHG.

myF 5 Nkyhz;ik jfty; Kiw 15 kzpfs;

Nkyhz;ikj; jfty; Kiw (MIS) - nghUs; - Njit - tbtikg;G;> Nkk;ghL - tiffs; - mq;fq;fs; - jilfs;.

mwpf;if vOJjy; - nghUs; - rpwg;gpay;Gfs; - tifg;ghL - mwpf;if jahhpg;G> jdpegH xUtH mspf;Fk; Ma;twpf;if. - re;ij mwpf;if.

fw;gpf;Dk; fiy

tphpTiu, fUj;juq;fk;, gapw;rpf; fl;Liuts;, Kd; itg;G, tpdhb tpdh, fye;Jiuahly;,

ghIE}y;fs;

1. uhjh> tp.(2013). “tzpfjfty; njhlHG”> gpurd;dh gg;sprH];> nrd;id-600 005.

ghh;it E}y;fs;

1. gpNukhtjp,e.(2003), “tzpf fbjj; njhlh;Gfs;”, Vishnu Publications, Chennai
2. md;gofd;. Nfh. uhkh;. Rh. .(2015)>”tzpfbjq;fs;” nkhl; ,z;bah gg;spNfrd];, kJiu.
3. KUNfrd;. Eh, kNdhfh;. ,(2009),)>”tzpfbjq;fs;”, M.M. Publishers, Virudhunagar

E-Resources

- <https://www.nitt.edu/home/students/facilitiesnservices/library/e-resources/>
- <http://www.ijodls.in/uploads/3/6/0/3/3603729/5ijodls3717.pdf>
- <https://www.igi-global.com/chapter/use-of-e-resources-by-social-scientists-in-tamil-nadu-india/214357>
- www.atruegod.org
- <http://www.ijodls.in.students/facilities/library/e-resources>

ghlj;jpd; gad;ghLfs;

tzpfjfty; njhlHGpd; Nehf;fq;fs; kw;Wk; jj;Jtq;fis njhpe;J nfhs;syhk;
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CO 1	
CO 2	tzpffbjj;jpd; fl;likg;ig njspthf Ghpe;J nfhs;syhk;
CO 3	xU Ntiyf;fhd tpz;zg;gj;ij tpz;zg;gpf;f njhpe;J nfhs;syhk;
CO 4	gy;NtW tpahghu fbjq;fis gFg;gha;T nra;a fw;Wf; nfhs;Sjy;.
CO 5	Nkyhz;ikjfty; Kiwia kjpg;gPL nra;a njhpe;J nfhs;Sjy; kw;Wk; mwpf;if jahhpf;Fk; Kiwfis mwpe;J nfhs;Sjy;.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	1	0	0	0	0	0	0	0	1	0	1
CO2	0	2	0	1	0	0	0	1	0	1	1	1
CO3	0	0	0	1	0	0	0	1	0	1	0	1
CO4	0	1	0	1	0	0	0	1	0	1	0	1
CO5	0	3	0	0	0	0	0	1	0	1	0	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
3	CO3	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
4	CO4	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
5	CO5	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	40	-	45	45	45%
K2	5	-	50	55	55	55%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: Dr. T Mary Josephine Isabella

UNIT	DESCRIPTION	HOURS	MODE
Unit – I tzpfjfty;	a. tzpf jfty; njhIHG - nghUs; - ,yf;fzk; tzpfjfty; njhIHgpd Njit.	5	Chalk and talk, Power point presentation
	b. Nehf;fq;fs; - jj;Jtq;fs; kw;Wk; ed;ikfs; jfty; njhlh;gpd; \$Wfs- jfty; njhlh;gpd; tiffs;.	5	
	c. mikg;G tbtj;jpd; mbg;gilapy; kw;Wk; cgNahfg;gLj;jg;gl;l rhjdq;fspd; mbg;gilapy;.	5	
Unit – II tzpf fbjk	a. tzpf fbjj;jpd; Njit – Kf;fpaj;Jtk;.	5	Chalk and talk, Power point presentation
	b. ey;y tzpf fbjj;jpd; jdp ,ay;Gfs; - tzpf fbjj;jpd; tiffs.	5	
	c. Njhw;wk; - fl;likg;G- tzpffbjj;jpd; tbtikg;G	5	
Unit – III tpz;zg;g fbjq;fs	a. tpz;zg;g fbjq;fs; - tprhuiz fbjk; - tiffs; - nghJthd mk;fq;fs;.	5	Chalk and talk, Power point presentation
	b. tpiy Fw;g;gPl;L fbjk – tpiyg; Gs;spfs; gad;gLj;jg;gLk; \$Wfs; - Mizf;fbjq;fs;.	5	
	c. t#y; fbjq;fs; - gy;NtWf;fl;lq;fs; - Rw;wwpf;if fbjq;fs; - tq;fp fbjq;fs; - muRf; fbjj; njhlh;G	5	
Unit –IV tpahghu fbjq;fs	a. tpahghu fbjq;fs; - tprhuiz fbjk.	5	Chalk and talk, Power point presentation
	b. tpiy Fwpg;gPl;L fbjk; - tpiyg; Gs;spfs; gad;gLj;jg;gLk; \$Wfs.	5	
	c. t#y; fbjq;fs; - Rw;wwpf;if fbjq;fs; - tq;fp fbjq;fs; - muR fbj njhIHG.	5	
Unit –V Nkyhz;ikj; jfty; Kiw (MIS)	a. Nkyhz;ikj; jfty; Kiw (MIS) - nghUs; - Njit - tbtikg;G;> Nkk;ghL - tiffs; - mq;fq;fs; - jilfs;.	5	Group Discussion
	b. mwpf;if vOJjy; - nghUs; - rpwg;gpay;Gfs; - tifg;ghL.	4	
	c. mwpf;if jahhpg;G> jdpegH xUtH mspf;Fk; Ma;twpf;if. –	3	
	d. re;ij mwpf;if.	3	

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UENL22	Number of Hours/Cycle	6
Semester	II	Max. Marks	100
Part	II	Credit	3

ENGLISH - II	
Course Title	Communicative English - II
Cognitive Level : Up to K3	

Preamble

To acquire and develop good communication skills requisite for business correspondence and Report Writing, Article Writing for the business dynamic business environment.

UNIT-I

18 Hours

Communication: Meaning – Definition - Types- Directions-Network-Process- Problems- Barriers-Types of Communication-Interpersonal Skills-Listening Skills-Emotional Intelligence.

UNIT-II

18 Hours

Introduction to Basic Writing: Introduction-Process of writing-Styles of Writing-Significance of writing skills for students-Writing Conventions-Characteristics of good writing -Do's and Don'ts of good writing.

Précis Writing: What is Précis writing?-Features of good Précis writing-How to write a Précis-Do's and Don'ts of Précis writing.

UNIT-III

18 Hours

Article Writing: What is an Article?-Essential elements of Article Writing -Detailed Format-Title-By-Writer's Name-Body-Introduction-Main Idea-Support.

Report Writing: What is a Report?-Essential elements of Report Writing-Kinds of Reports-Reporting for a Meeting/Assembly-Reporting for a Newspaper-Reporting for a Magazine-Detailed Format for (iii) above-Title- By-Writer's Name-Place, Date-Body-What-When-Where-Who-How-Tips and Conventions of Report Writing.

UNIT-IV

18 Hours

Writing Formal Letters: Types of Letters-Circulars-Complaints-Memos-Promotional Content-Sales-Recovery/Remittances-Detailed format for (i) above-Date-Salutation-Subject-Body of the letter-First paragraph-Second paragraph-Complimentary Closure-Points to Remember-Sample Letters-Exercises

Writing Formal Mails: How to Write a Formal Mail?-Writing Effective Mails-Essential elements of Mails-Subject line-Formal Greetings-Target Audience(Reader)-Clarity and Conciseness-Formal Closing-Proof read-Feedback-Tips and Conventions of Mails.

UNIT-V

18 Hours

Resume Writing: Essential Elements of Resume-Name and contact details-Objective Summary-Academic Qualifications and Achievements-Co-curricular Achievements-Training Programs attended/completed-Strengths-Interests/Hobbies-Declaration-Signature-Resume Writing Tips and Conventions.

Meetings: Notice-Agenda-Drafting minutes-Action Taken Report

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

1. ICAI Study Material, June 2020.
2. Aurna koneru - Professional Communication ,2016, Tata McGraw-Hill, New Delhi.

Reference Books

1. Rajendra Paul & J.S.Korlahalli- "Essentials of Business Communication" Revised Edition 2012, Sultan Chand and Sons, NewDelhi.
2. Urmila Rai & S.M. Rai- BUSINESS COMMUNICATION- 7th Edition 2005.Himalya Publishing House, NewDelhi.
- 3.Dr.Amitabh Dwivedi "Communication English" S.Chand Publication
- 4.Daniel Burke "Communication English" Mannu graphics Publication.

E-Resources

- <https://www.mindtools.com/page8.html>
- <https://www.ef.com/wwen/blog/teacherzone/self-study-resources-for-students/>
- <http://orelt.col.org/module/2-speaking-better-communication>
- www.ef.com

- osou.ac.in .

Course Outcomes:

At the end of the course, students would be able to

CO 1	Make use of communication networks for effective communication.
CO 2	Identify tools for basic writing and précis writing
CO 3	Write articles and report writing
CO 4	Write formal letters and formal mails
CO 5	Prepare Resume, Agenda and minutes of the meeting.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	0	3	0	0	2	1	0	1	1	1
CO2	0	0	0	2	0	0	2	1	0	1	1	1
CO3	0	0	0	2	0	0	2	1	0	1	1	1
CO4	0	0	0	1	0	0	1	1	0	1	1	1
CO5	0	0	0	0	0	0	1	1	0	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	-	21	21	21%
K2	5	24	20	49	49	49%
K3	-	-	30	30	30	30%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: 1. Dr. T Mary Josephine Isabella 2. Prof .Balasubramanian

UNIT	DESCRIPTION	HOURS	MODE
Unit – I Communication	a. Meaning – Definition - Types- Directions- Network-Process- Problems	6	Chalk and talk, Power point presentation
	b. Barriers-Types of Communication- Interpersonal Skills	6	
	b. c) Listening Skills-Emotional Intelligence	6	
Unit – II Introduction to Basic Writing Précis Writing	a. Introduction-Process of writing-Styles of Writing	4	Chalk and talk, Power point presentation
	b. Significance of writing skills for students- Writing Conventions	4	
	c. Characteristics of good writing -Do's and Don'ts of good writing	4	
	d. What is Précis writing?-Features of good Précis writing	3	
	b. e) How to write a Précis-Do's and Don'ts of Précis writing.	3	
Unit – III Article Writing Report Writing	a. What is an Article?-Essential elements of Article Writing	4	Chalk and talk, Power point presentation
	b. Detailed Format-Title-By- Writer's Name-Body-Introduction-Main Idea-Support.	4	
	c. What is a Report?-Essential elements of Report Writing-Kinds of Reports-Reporting for a Meeting/Assembly	4	
	d. Reporting for a Newspaper-Reporting for a Magazine-Detailed Format for (iii) above-Title- By- Writer's Name-Place,	3	
	b. e) Date-Body-What-When-Where-Who-How-Tips and Conventions of Report Writing.	3	
Unit –IV Writing Formal Letters Writing Formal Mails	a. Types of Letters-Circulars-Complaints- Memos-Promotional Content-Sales- Recovery/Remittances-Detailed format for	5	Chalk and talk, Power point presentation
	b. above-Date-Salutation-Subject-Body of the letter-First paragraph-Second paragraph- Complimentary Closure-Points to Remember-Sample Letters-Exercises	6	
	c. How to Write a Formal Mail?-Writing Effective Mails-Essential elements of Mails- Subject line-Formal Greetings	4	
	b. d) Target Audience(Reader)-Clarity and Conciseness-Formal Closing-Proof read- Feedback-Tips and Conventions of Mails	3	
Unit –V Resume Writing	a. Essential Elements of Resume-Name and contact details-Objective Summary- Academic Qualifications and Achievements-Co-curricular	5	Group Discussion
	b. Achievements-Training Programs attended/completed-Strengths- Interests/Hobbies	6	
	c. Declaration-Signature-Resume Writing Tips and Conventions	4	
	d. Notice-Agenda-Drafting minutes-Action Taken Report.	3	

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC21	Number of Hours/Cycle	7
Semester	II	Max. Marks	100
Part	III	Credit	5
CORE COURSE III			
Course Title	Principles and Practices of Accounting - II		
Cognitive Level : Up to K3			

Preamble

This course enables the students to prepare accounts of Partnership firms at the time of admission, retirement, death of a partner, dissolution of partnership firm and accounts relating to issue of shares and debentures.

UNIT-I

18 Hours

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss Appropriation account – Fixed Capital Account – Fluctuating capital account – Interest on Capital and Interest on Drawings (excluding Past adjustments and Guarantees)- Final Accounts of Partnership Firms.

UNIT-II

18 Hours

Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill- Distribution of undistributed Profits/Losses - Adjustment of capital in proportion to profit sharing ratio- Accounts of the New Firm.

UNIT-III

18 Hours

Retirement of a Partner: Retirement – Treatment of Goodwill –Gaining ratio settlement of amount due to the Retiring Partner - Admission cum Retirement – Calculation of capital of the New Firm – Accounts of the new firm.

Death of a Partner – Settlement of deceased partner’s account – Executors Account- Joint Life Policy

UNIT-IV

18 Hours

Dissolution of Firm – Insolvency of Partners - When one or more partners are insolvent – When all partners are Insolvent - Amalgamation of firm – Sale of firm to a Company - Introduction to LLPs and Distinction of LLPs from Partnership.

UNIT-V

18 Hours

Introduction to Company Accounts: Definition of shares and debentures-Issue of shares and debentures-forfeiture of shares- re-issue of forfeited shares-Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. S.P. Jain, K.L. Narang “**Advanced Accountancy**”, 2016, Vol- I Kalyani Publishers,Ludhiana

Reference Books

1. R.L.Gupta & M. Radaswamy, “**Advanced Accountancy**” 2015, Vol.I, Sultan Chand & Sons, NewDelhi.
2. T.S.Reddy, A.Murthy “**Corporate Accounting**” 2019, Vol.I, Margham Publications,Chennai.
- 3.D.G.Sharma and SK Agrawal, “**Principles and Practices of Accounting**” 2019, Taxmann publication.
- 4.Dr. Vishal Saxena, “**Principles & Practices of Accounting**” 1st Edition, Bharat’s Publication.

E-Resources:

- <https://guides.baker.edu>
- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://www.accountingdetails.com>
- [nptel.ac.in.course](https://nptel.ac.in/course)

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Compute the fundamentals of Partnership accounts.
CO 2	Prepare accounts at the time of admission of a partner
CO 3	Prepare accounts at the time of retirement and death of a partner.
CO 4	Solve problems relating to dissolution, amalgamation and sale of firms.
CO 5	Explain transactions relating to the issue of shares and debentures.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	2	1	0	0	0	0	1	1	1	1	1	1
CO2	1	0	0	0	0	0	1	1	1	1	1	1
CO3	2	0	0	1	0	0	1	1	1	1	1	1
CO4	1	0	0	1	0	0	1	1	1	1	1	1
CO5	2	0	0	1	0	0	1	1	1	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

UNIT	DESCRIPTION	HOURS	MODE
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Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

Unit – I Partnership Accounts: Introduction	a) Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss Appropriation account	6	Chalk and talk, Power point presentation
	b) Fixed Capital Account – Fluctuating capital account – Interest on Capital	8	
	c) Interest on Drawings (excluding Past adjustments and Guarantees)- Final Accounts of Partnership Firms	7	
Unit – II Admission of a Partner	a) New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities	6	Chalk and talk, Power point presentation
	b) Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill- Distribution	7	
	c) undistributed Profits/Losses - Adjustment of capital in proportion to profit sharing ratio- Accounts of the New Firm	8	
Unit – III Retirement of a Partner Death of a Partner	a) Retirement – Treatment of Goodwill –Gaining ratio settlement of amount due to the Retiring Partner	6	Chalk and talk, Power point presentation
	b) Admission cum Retirement – Calculation of capital of the New Firm – Accounts of the new firm.	8	
	c) Settlement of deceased partner’s account – Executors Account- Joint Life Policy	7	
Unit –IV Dissolution of Firm	a) Types of Letters-Circulars-Complaints-Memos-Promotional Content-Sales-Recovery/Remittances-Detailed format for	6	Chalk and talk, Power point presentation
	b) above-Date-Salutation-Subject-Body of the letter-First paragraph-Second paragraph-Complimentary Closure-Points to Remember-Sample Letters-Exercises	4	
	c) How to Write a Formal Mail?-Writing Effective Mails-Essential elements of Mails-Subject line-Formal Greetings	6	
	d) Target Audience(Reader)-Clarity and Conciseness-Formal Closing-Proof read-Feedback-Tips and Conventions of Mails	5	
Unit –V Introduction to Company Accounts	a) Definition of shares and debentures-Issue of shares and debentures-forfeiture of shares	6	Group Discussion
	b) re-issue of forfeited shares-	8	
	c) Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013	7	

Distribution of Section - Wise Marks with K Levels

Levels	Section A (No Choice)	Section B (Either/or)	Section (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	-	21	21	21%
K2	5	24	20	49	49	49%
K3	-	-	30	30	30	30%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: Dr. T. Mary Josephine Isabella Mr. K.K.Ayyanar.

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC22	Number of Hours/Cycle	6

Semester	II	Max. Marks	100
Part	III	Credit	4
CORE COURSE – IV			
Course	Business Economics and Environment		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.

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

UNIT-I

18 Hours

Introduction to Business Economics: Meaning and scope of Business Economics- Basic Problems of an Economy and Role of Price Mechanism.

Theory of Demand and Supply : Meaning and Determinants of demand – Law of demand – Elasticity of demand – Price, Income and Cross Elasticity – Meaning and determinants of Supply – Law of Supply – Elasticity of Supply – Demand Forecasting.

UNIT-II

18 Hours

Theory of Production, Costs: Meaning and Factors of Production – Laws of Production – Laws of Variable Proportions – Laws of Returns to Scale – Concepts of costs – short run and long run costs – Average and Marginal Costs – Total, Fixed and Variable costs.

Price Determination in different Markets: Forms of markets – Meaning and characteristics – Price and Output determination – Equilibrium for Firm and Industry under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly.

UNIT-III

18 Hours

Business Cycles: Meaning- Phases-Features- Causes behind these Cycles.

National Income : Concepts of National Income – Gross National Product – Net National Product – Measurement of National Income and Per capita Income in various plans – Consumptions, Savings and Investment.

UNIT-IV

18 Hours

Business and Commercial Knowledge – An Introduction - Nature of Business-Profession and Employment. Objectives of Business- Economic and Non-Economic Activities- Forms of Business Organizations

Business Environment: Micro and Macro Environment,-Elements of Micro Environment – Consumers/Customers, Competitors-Organization-Market, suppliers- Intermediaries-Elements of Macro Environment – Demographic-Economic-Political-legal-Socio-cultural-Technological-Global Environment.

Business Organizations: Overview of selected Indian and Global Companies.

UNIT-V

18 Hours

Government Policies for Business Growth: Policies creating conducive business environment such as Liberalization-Privatization- Foreign Direct Investment.

Organizations Facilitating Business: Indian Regulatory Bodies – RBI- SEBI-CCI- IRDAI - Indian Development Banks – IFCI- SIDBI- EXIM Bank- NABARD

Common Business Terminologies: Finance and Stock & Commodity Markets Terminology- Marketing Terminology- Banking Terminology-Other Business Terminology

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

K.Aswathappa , **Essentials of Business Environment**, Reprint 2016, Himalaya Publishing House , New Delhi.

Reference Books

1. Francis Cherunilam, **Business Environment**, Reprint, 2016 , Himalaya Publishing House, Mumbai.
2. Dr.K.Chidambaram and Dr.V.Alagappan, **Business Environment**, Reprinted, 2014, Vikas Publishing House Pvt Ltd, New Delhi.
3. A.C.Fernando , **Business Environment** , Fourth Edition, 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.
4. CA G.Sekar, CA B.Saravana Prasanth, “Business Economics” 4th Edition CA Foundation, Commercial Law Publication.

E-Resources:

- <https://www.google.com/search?q=business+economics+and+Business+Enviornment>
- https://books.google.co.in/books?hl=en&lr=&id=4fS9DwAAQBAJ&oi=fnd&pg=PT8&dq=related:6VYTA1j6PXSe2M:scholar.google.com/&ots=zwTJkZ2f-z&sig=V0mTHMgwGggQrjUDKIZMal-97Hk&redir_esc=y#v=onepage&q&f=false
- <http://www.pondiuni.edu.in/storage/dde/downloads/h1040.pdf>
- Mccjpr.com.

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Explain the concepts of Business Economic.
CO 2	Infer the Factors of Production and forms of markets.
CO 3	Explain various Business Cycle and Concepts of National Income
CO 4	Explain various forms of Business Organisation and Business Environment.
CO 5	Express Government Policies, organization facilitation business and business terminologies

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	0	1	0	0	0	1	0	1	1	1
CO2	0	1	0	1	0	0	0	1	0	1	1	1
CO3	0	2	0	1	0	0	0	1	0	1	1	1
CO4	0	2	0	1	0	0	0	1	0	1	1	1
CO5	0	2	0	1	0	0	0	1	0	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
3	CO3	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
4	CO4	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
5	CO5	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	40	-	45	45	45%
K2	5	-	50	55	55	55%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Programme	B.Com (PA)	Programme Code	UPA
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Designed by: Dr. T. Mary Josephine Isabella Mr. R. Saravana Perumal

UNIT	DESCRIPTION	HOURS	MODE
Unit – I Introduction to Business Economics Theory of Demand and Supply	a) Meaning and scope of Business Economics- Basic Problems of an Economy and Role of Price Mechanism.	6	Chalk and talk, Power point presentation
	b) Meaning and Determinants of demand – Law of demand – Elasticity of demand – Price, Income and Cross Elasticity	6	
	c) Meaning and determinants of Supply – Law of Supply – Elasticity of Supply – Demand Forecasting.	6	
Unit – II Theory of Production, Costs Price Determination in different Markets	a) Meaning and Factors of Production – Laws of Production – Laws of Variable Proportions	6	Chalk and talk, Power point presentation
	b) Laws of Returns to Scale – Concepts of costs – short run and long run costs – Average and Marginal Costs – Total, Fixed and Variable costs	3	
	c) undistributed Profits/Losses - Adjustment of capital in proportion to profit sharing ratio- Accounts of the New Firm	3	
	d) Forms of markets – Meaning and characteristics – Price and Output determination – Equilibrium for Firm	3	
	e) Industry under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly.	3	
Unit – III Business Cycles National Income	a) Meaning- Phases-Features- Causes behind these Cycles	4	Chalk and talk, Power point presentation
	b) Admission cum Retirement – Calculation of capital of the New Firm – Accounts of the new firm.	6	
	c) concepts of National Income – Gross National Product – Net National Product – Measurement	4	
	d) National Income and Per capita Income in various plans – Consumptions, Savings and Investment	4	
Unit –IV Business and Commercial Knowledge Business Environment Business Organizations	a) An Introduction - Nature of Business-Profession and Employment. Objectives of Business-above-Date	6	Chalk and talk, Power point presentation
	b) Economic and Non-Economic Activities- Forms of Business Organizations	3	
	c) Micro and Macro Environment,-Elements of Micro Environment – Consumers/Customers, Competitors-Organization-Market, suppliers	3	
	d) Intermediaries-Elements of Macro Environment – Demographic- Economic-Political-legal-Socio-cultural-Technological-Global Environment	3	
	e) Overview of selected Indian and Global Companies	3	
Unit –V Government Policies for Business Growth Organizations Facilitating Business Common Business Terminologies	a) Policies creating conducive business environment such as Liberalization-Privatization- Foreign Direct Investment.	6	Group Discussion
	b) Indian Regulatory Bodies – RBI- SEBI-CCI- IRDAI - Indian Development Banks – IFCI- SIDBI- EXIM Bank- NABARD	6	
	c) Finance and Stock & Commodity Markets Terminology- Marketing Terminology- Banking Terminology-Other Business Terminology	6	

Course Code	20UPAA2I	Number of Hours/Cycle	2	Preamble To develop an understanding of the basic
Semester	II	Max. Marks	100	
Part	III	Credit	2	
ALLIED COURES– II				
Course Title	Business Statistics			
Cognitive Level : Up to K3				

statistical tools and their application in Business, Finance and Economics.

UNIT-I

6 Hours

Statistical Representation of Data : Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.

Measures of Central Tendency and Dispersion: Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

UNIT-II

6 Hours

Probability: Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.

Theoretical Distribution: Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

UNIT-III

6 Hours

Correlation: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits.

Regression: Regression lines, Regression equations, Regression coefficients.

UNIT-IV

6 Hours

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.

Time Series Analysis: Components of Time Series and Calculation of Trend by Moving Average Method.

UNIT-V

6 Hours

Logical Reasoning: Number series-Coding and Decoding - odd man out- Direction Tests- Seating Arrangements - Blood Relations –Syllogism.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

1. S.P. Gupta & M.P. Gupta , **Business Statistics** , Revised Edition – 2014,S. Chand & Company Ltd., Ram Nagar, New Delhi.

2. R.S. Agarwal, **Logical Reasoning**, 7th Edition, 2014, S. Chand & Company Ltd, New Delhi **Reference Books:**

1. R.S.N.Pillai and Bagavathi, **Business Statistics**, Revised edition 2014,
2. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
3. K.Alagar, **Business Statistics** , New Edition – 2014 ,Tata McGraw hill publications, 7, West Patel Nagar,

New Delhi – 8

4. P.R. Vital , **Business Mathematics** , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.
5. 4. P.N.Jain, “**Business Statistics Theory and Application**” PHI Learning Pvt.Ltd Publication.

E-Resources:

- <https://www.statisticshowto.com/business-statistics/>
- <https://learn.saylor.org/course/BUS204>
- <https://www.dummies.com/education/math/statistics/business-statistics-for-dummies-cheat-sheet/>
- openstax.org.
- open.umn.edu.

Course Outcomes

At the end of the course, the students would be able to:

CO 1	Prepare statistical tables and diagrams and Analyze and interpret the data collected.
CO 2	Apply probability distributions to draw conclusions based on the collected data.
CO 3	Use correlation and Regression as statistical tools in decision making process.
CO 4	Construct Simple and Weighted Index numbers and to test the adequacy of Index Number. Interpret the given pictorial representation
CO 5	Develop the skills in Logical Reasoning to handle the business problems with accurate.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	0	1	3	0	0	2	0	1	0	2
CO2	0	0	0	1	3	0	0	3	0	1	0	2
CO3	0	0	0	1	3	0	0	1	0	1	0	2
CO4	0	0	0	1	3	0	0	1	0	1	0	2
CO5	0	0	0	1	3	0	0	1	0	1	0	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

Course Designed by: Dr. T. Mary Josephine Isabella Mr.G. Muthusamy

UNIT	DESCRIPTION	HOURS	MODE
Unit – I	a) Statistical Representation of Data	2	Chalk and talk, Power point presentation
	b) Graphical representation of Frequency Distribution	1	
	c) Measures of Central Tendency and Dispersion	1	
	standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.	2	
Unit – II	a) Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.	3	Chalk and talk, Power point presentation
	b) Theoretical Distributions: Binomial Distribution, Poisson distribution	2	
	c) Basic application and Normal Distribution – Basic applications.	1	
Unit – III	a) Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits	3	Chalk and talk, Power point presentation
	b) Regression lines, Regression equations, Regression coefficients.	3	
Unit – IV	a) Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers	3	Chalk and talk, Power point presentation
	b) Components of Time Series and Calculation of Trend by Moving Average Method.	3	
Unit –V	a) Number series-Coding and Decoding - odd man out-Direction Tests-	3	Group Discussion
	b) Seating Arrangements - Blood Relations –Syllogism	3	

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAN21	Number of Hours/Cycle	2
Semester	II	Max. Marks	100
Part	II	Credit	2
NON MAJOR – II			
Course Title	Elements of Goods and Services Tax Act - 2017.		
Cognitive Level : Up to K3			

Preamble

To enable the students to acquire the basic knowledge about the implementation of various provisions of GST Act 2017.

UNIT-I

6 Hours

Introduction to GST: Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST. - How GST does Eliminate Tax on Tax.

Administration: Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act.

UNIT-II

6 Hours

Levy of and Exemption from Tax: Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax.

Time, Value and Place of Supply: Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply.

UNIT-III

6 Hours

Input Tax Credit: Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances - Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

Registration: Registration - Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration.

UNIT-IV

6 Hours

Tax Invoice, Credit and Debit Notes: Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes.

Returns: Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax credit and provisional acceptance thereof - Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers.

UNIT-V

6 Hours

Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

Accounts and Records: Accounts and other records - Period of retention of accounts.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book :(Current Edition)

1. S.S. GUPTA and V.S. DATEY., “GUIDE TO NEW MODEL GST LAW”, Taxmann Publication Pvt Ltd, New Delhi.

Reference Books: (Current Edition)

1. S.S.Gupta, “GST Law & Practice”, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.
3. Dr.H.C.mehrotra, Prof.V.P.Agarwal, “Goods and Service Tax” Sathya Bhawan Publication.
4. CA.Kamal garg, Neeraj kumar Sehrawat, “Goods and Service Tax” Bharat Publication.

E-Resources:

- <https://cleartax.in/s/income-tax-law-india-components>
- <https://tax2win.in/guide/components-of-income-tax-law>
- https://en.wikipedia.org/wiki/Income_tax
- cbic-gst.gov.in.
- www.cbic.gov.in.

COURSE OUTCOME

At the end of the course, students would be able to

CO 1	Identify the provisions of GST Law & Practice
CO 2	Describe the provisions regarding Levy of an Exemption from GST
CO 3	Recognise and Initiate the procedure for registration of dealers and claim Input Tax Credit under GST
CO 4	Fill and file the various returns for dealers under GST
CO 5	Make the payment of GST, claim refund of GST and maintain accounts under GST.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	0	0	1	1	0	0	0	1	0	1	1	1
CO2	0	1	2	1	0	0	0	1	0	1	1	1
CO3	0	1	2	1	0	0	0	1	0	1	1	1
CO4	0	1	1	1	0	0	0	1	0	1	1	1
CO5	0	1	2	1	0	0	0	1	0	1	1	1

3. High; 2. Moderate ; 1. Low

Units	COs	K-Level	Section A		Section B
			Either/ Or Choice		Open Choice
			No. Of Questions	K-Level	No. Of Question
1	CO1	Up to K2	2	K1 & K2	1(K1)
2	CO2	Up to K2	2	K1 & K2	1(K1)
3	CO3	Up to K2	2	K1 & K2	1(K1)
4	CO4	Up to K3	2	K1 & K2	1(K2)
5	CO5	Up to K3	2	K1 & K2	1(K2)
No of Questions to be asked			10		5
No of Questions to be answered			5		3
Marks For each Question			3		5
Total Marks for each Section			15		15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (Either /or)	Section B (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	15	15	30	54.54	54.54%
K2	15	10	25	45.45	45.54%
K3	-	-	-	-	-
Total Marks	30	25	55	100	100

LESSON PLAN

Course Designed by: Dr. T Mary Josephine Isabella

UNIT	DESCRIPTION	HOURS	MODE
Unit – I	a) Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST b) Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST. - How GST does Eliminate Tax on Tax c) Classes of officers under the Central Goods and Services Tax Act and State Goods d) Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods e) Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act	6	Chalk and talk, Power point presentation
Unit – II	a) Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax. b) Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply	6	Chalk and talk, Power point presentation
Unit – III	a) Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances b) Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess c) Registration - Registration Forms and Process - Special provisions relating to casual taxable person d) non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration	6	Chalk and talk, Power point presentation
Unit –IV	a) Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes. b) Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax credit and provisional acceptance c) Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers. d) Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability	6	Chalk and talk, Power point presentation
Unit –V	a) Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit b) Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund c) Accounts and other records - Period of retention of account	6	Group Discussion
Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC31	Number of Hours/Cycle	6
Semester	III	Max. Marks	100
Part	III	Credit	5

CORE COURSE - V	
Course Title	Advanced Accounting - I
Cognitive Level : Up to K4	

Preamble

To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

UNIT –I Introduction to Accounting Standards 18 Hours

Introduction to Accounting Standards: Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs - Convergence Vs Adoption - Objective and Concepts of carve outs - Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

UNIT –II Application of Accounting Standards 18 Hours

Application of Accounting Standards: AS 1: Disclosure of Accounting Policies - AS 2: Valuation of Inventories - AS 3: Cash Flow Statements - AS 10: Property, Plant and Equipment - AS 11: The Effects of Changes in Foreign Exchange Rates - AS 12: Accounting for Government Grants - AS 13: Accounting for Investments - AS 16: Borrowing Costs.

UNIT –III Company Accounts 18 Hours

Company Accounts: Preparation of Financial Statements - Statement of Profit and Loss - Balance Sheet and Cash Flow Statement - Managerial Remuneration - Profit (Loss) Prior to Incorporation - Accounting for Bonus Issue and Right Issue - Redemption of Preference Shares - Redemption of Debentures.

UNIT –IV Accounting for Special Transactions 18 Hours

Accounting for Special Transactions: Investment - Insurance Claims for Loss of Stock and Loss of Profit - Hire - purchase and Installment sale Transactions.

UNIT – V Special Type of Accounting 18 Hours

Special Type of Accounting: Departmental Accounting - Accounting for Branches including Foreign Branches - Accounts from Incomplete Records.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

Jain S.P & Narang K.L Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

Reference Books:

1. Gupta R.L & Radhaswamy M, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016.
2. Reddy T.S & Murthy, Advanced Accountancy, Kalyani Publishers, Chennai, 2018.
3. Shukla M.C & Grewal T.S, Advanced Accountancy, Sultan Chand, New Delhi, 2015.

E-Resources:

<https://resource.cdn.icai.org/62039bos50398cp1.pdf> (Introduction to Accounting Standards)
<https://resource.cdn.icai.org/62040bos50398cp2.pdf>
<https://resource.cdn.icai.org/62041bos50398cp3u1.pdf>
<https://resource.cdn.icai.org/62042bos50398cp3u2.pdf> (Application of Accounting Standards)
<https://resource.cdn.icai.org/62044bos50398cp4u1.pdf>
<https://resource.cdn.icai.org/62045bos50398cp4u2.pdf>
<https://resource.cdn.icai.org/62046bos50398cp5.pdf>
<https://resource.cdn.icai.org/62047bos50398cp6.pdf>
<https://resource.cdn.icai.org/62048bos50398cp7.pdf>
<https://resource.cdn.icai.org/62049bos50398cp8.pdf> (Company Accounts)
<https://resource.cdn.icai.org/62050bos50398cp9.pdf>
<https://resource.cdn.icai.org/62051bos50398cp10.pdf>
<https://resource.cdn.icai.org/62052bos50398cp11.pdf> (Accounting for Special Transactions)
<https://resource.cdn.icai.org/62053bos50398cp12.pdf>
<https://resource.cdn.icai.org/62054bos50398cp13.pdf>

Course Outcomes

CO 1	To enable the student to understand the process of formulation of AS
CO 2	To impart the ability for the student to apply the AS
CO 3	To ensure the student to excel in preparation of Financial Statement in Company accounts.
CO 4	To impart the accounting treatment for special transaction like insurance and Hire purchase etc.
CO 5	To apply the knowledge and understanding for preparation of departmental Accounts

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	3	3	1	0	0	1	3	2	2	1	1	1
CO 2	3	3	1	0	0	1	2	2	2	1	1	1
CO 3	3	1	1	0	0	1	3	2	2	1	1	1
CO 4	3	1	1	0	0	1	3	2	2	1	1	1
CO 5	3	1	1	0	0	1	2	2	2	1	1	1

3. High; 2. Moderate; 1. Low

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 -

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	20	-	25	25	25%
K3	-	20	-	20	20	20%
K4	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Introduction to Accounting Standards	a) Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs	6	Chalk and talk, Power point presentation
	b) Convergence Vs Adoption - Objective and Concepts of carve outs	6	
	c) Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).	6	
II Application of Accounting Standards	a) AS1- Disclosure of Accounting Policies , AS 2- Valuation of Inventories	4	Chalk and talk, Power point presentation
	b) AS3-CashFlowStatements, AS 10- Property Plant and Equipment	4	
	c) AS 11- The Effects of Changes in Foreign Exchange Rates, AS12- Accounting for Government Grants	5	
	d) AS 13- Accounting for Investments ,AS 16- Borrowing Costs.	5	
III Company Accounts	a) Preparation of Financial Statements - Statement of Profit and Loss - Balance Sheet	4	Chalk and talk, Power point presentation
	b) Cash Flow Statement, Managerial Remuneration	4	
	c) Profit (Loss) Prior to Incorporation Accounting for Bonus Issue and Right Issue Redemption of Preference Shares Redemption of Debentures.	10	
IV Accounting for Special Transactions	a) Investment	6	Chalk and talk, Power point presentation
	b) Insurance Claims for Loss of Stock and Loss of Profit	6	
	c) Hire - purchase and Installment sale Transactions.	6	

V Special Type of Accounting	a) Departmental Accounting b) Accounting for Branches including Foreign Branches c) Accounts from Incomplete Records.	6 6 6	Chalk and talk, Power point presentation, Group Discussion
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Course Designed by: Dr. T Mary Josephine Isabella CA K.K.Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC32	Number of Hours/Cycle	6
Semester	III	Max. Marks	100
Part	III	Credit	5
CORE COURSE- VI			
Course Title	Taxation - I		
Cognitive Level : Up to K4			

Preamble

- To develop an understanding of the provisions of income-tax law and goods and services taxlaw.
- To acquire the ability to apply such knowledge to make computations and address application oriented issues.

UNIT – I Income-Tax Act 1961 18 Hours

Income-Tax Act 1961: Introduction - Basic Concepts - Important Definitions - Basis of Charge and Rates of Tax - Residential Status and Scope of Total Income - Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts) Tax holiday for newly established units in Special Economic Zones.

UNIT – II Heads of Income

18 Hours

Heads of Income: Income from Salaries - Income from House Property - Profits and Gains of Business or Profession - Capital Gains - Income from Other Sources.

UNIT – III Computation of Gross total Income and Total Income 18 Hours

Computation of Gross total Income and Total Income: Clubbing of income - Deemed Incomes - Set-off and Carry Forward of Losses - Deductions from Gross Total Income -Computation of total income and tax liability of individuals- Advance tax, tax deduction at source and introduction to tax collection at source-Provisions for filing return of income and self-assessment.

UNIT – IV Indirect Taxes: Concept of Indirect Taxes 18 Hours

Indirect Taxes: Concept of Indirect Taxes : Concept and features of indirect taxes – Principles of indirect taxes – an introduction including Constitutional aspects - Levy and collection of CGST and IGST - Application of CGST/IGST law.

UNIT – V Concept of Supply and Procedural Aspects 18 Hours

Concept of Supply and Procedural Aspects: Concept of supply including composite and mixed supplies - Charge of tax including reverse charge - Exemption from tax - Composition levy - Basic concepts of time and value of supply - Input tax credit - Computation of GST liability – Registration - Tax invoice; Credit and Debit Notes; Electronic way bill – Returns - Payment of tax.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

1. Gaur V.P & Narang D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition.
2. Gurukripa, GST Self Learning, Gurukripa Publications. Chennai, 2017

Reference Books:

1. Vinod K Singhania Students Guide to Income Tax , Taxman's, New Delhi 2018, Relevant Assessment Year Edition
2. Bhagavathi Prasad, Income Tax Law & Practice , Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition

3. Lal B.B, Income Tax Law and Practice , S Chand, New Delhi, Relevant Assessment YearEdition
4. Gupta S.S, GST Laws and Practices, Taxman’s Publications, New Delhi, 2017.
5. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.

E-Resources:

- <https://resource.cdn.icai.org/61996bos50392cp1.pdf> (Basic Concepts)
<https://resource.cdn.icai.org/61997bos50392cp2.pdf> (Residential Status)
<https://resource.cdn.icai.org/61998bos50392cp3.pdf> (Exempted Income)
<https://resource.cdn.icai.org/61999bos50392cp4u1.pdf> (Income from Salary)
<https://resource.cdn.icai.org/62000bos50392cp4u2.pdf> (Income from House Property)
<https://resource.cdn.icai.org/62001bos50392cp4u3.pdf> (Business or Profession)
<https://resource.cdn.icai.org/62002bos50392cp4u4.pdf> (Capital Gains)
<https://resource.cdn.icai.org/62003bos50392cp4u5.pdf> (Other Sources)
<https://resource.cdn.icai.org/62004bos50392cp5.pdf> (Clubbing of Income)
<https://resource.cdn.icai.org/62005bos50392cp6.pdf> (Aggregation of Incomes)
<https://resource.cdn.icai.org/62006bos50392cp7.pdf> (Deductions from Gross Total Income)
<https://resource.cdn.icai.org/62007bos50392cp8.pdf> (Computation of Total Income)
<https://resource.cdn.icai.org/62008bos50392cp9.pdf> (Payments of Tax)
<https://resource.cdn.icai.org/62009bos50392cp10.pdf> (Filing of Return)
https://www.icai.org/post.html?post_id=16946 (Goods and Services Tax)

Course Outcomes

At the end of the course, students would be able to

CO 1	To enable the student to understand the basic concepts of direct taxes with specification to IT Act 1961.
CO 2	To illustrate the student about the five heads of income.
CO 3	To create & understanding with regard to the computation of GTI & clubbing of income & self assessment.
CO 4	To impart the knowledge about indirect taxes and its applications.
CO 5	To enable the student to understand the concept of apply and the procedural aspects constituted the indirect tax like tax invoice and e-methods of returns and payment of tax.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	1	3	3	0	0	3	2	1	2	1	1	2
CO 2	0	2	3	0	0	3	3	1	2	2	1	2
CO 3	0	1	3	0	0	3	3	1	2	2	1	2
CO	0	1	3	0	0	3	3	1	2	2	1	2

4												
CO 5	0	1	3	0	0	3	3	1	2	2	1	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K- Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 -

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	20	-	25	25	25%
K3	-	20	-	20	20	20%
K4	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Income-Tax Act 1961	a) Introduction ,Basic Concepts ,Important Definitions , Basis of Charge and Rates of Tax	6	Chalk and talk, Power point presentation
	b) Residential Status and Scope of Total Income ,Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts)	6	
	c) Tax holiday for newly established units in Special Economic Zones	6	
II Heads of Income	a) Heads of Income: Income from Salaries	6	Chalk and talk, Power point presentation
	b) Income from House Property	3	
	c) Profits and Gains of Business or Profession	4	
	d) Capital Gains	3	
	e) Income from Other Sources.	2	
III Computation of Gross total Income and Total Income	a) Clubbing of income - Deemed Incomes - Set-off and Carry Forward of Losses	3	Chalk and talk, Power point presentation
	b) Deductions from Gross Total Income –	4	
	c) Computation of total income and tax liability of individuals	3	
	d) Advance tax, tax deduction at source and introduction to tax collection at source	4	
	e) Provisions for filing return of income and self-assessment.	4	
IV Indirect Taxes	a) Concept of Indirect Taxes and features of indirect taxes	4	Chalk and talk, Power point presentation
	b) Principles of indirect taxes	4	
	c) An introduction including Constitutional aspects - Levy and collection of CGST and IGST	4	
	d) Application of CGST/IGST law.	6	

V Concept of Supply and Procedural Aspects	<ul style="list-style-type: none"> a) Concept of supply including composite and mixed supplies b) Charge of tax including reverse charge - Exemption from tax c) Composition levy - Basic concepts of time and value of supply d) Input tax credit - Computation of GST liability e) Registration - Tax invoice; Credit and Debit Notes; Electronic way bill – Returns - Payment of tax. 	<ul style="list-style-type: none"> 4 4 4 3 3 	Chalk and talk, Power point presentation, Group Discussion

Course Designed by: Dr. T Mary Josephine Isabella CA K.K.Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC33	Number of Hours/Cycle	6
Semester	III	Max. Marks	100
Part	III	Credit	5
CORE COURSE- VII			
Course Title	Cost Accounting		
Cognitive Level : Up to K4			

Preamble

To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.

UNIT – I Introduction to Cost Accounting 18 Hours

Introduction to Cost Accounting: Introduction - Objectives - Scope - Relationship of Cost and Management Accounting with other related disciplines - Role & Functions of Cost and Management Accounting - Users of Cost Accounting - Essentials of a Good Cost Accounting System - Installation of Costing System - Cost Accounting with the use of Information Technology (IT) - Cost objects - Responsibility centres - Limitations of Cost Accounting - Classification of costs - Methods of Costing - Techniques of Costing.

UNIT – II Material Cost 18 Hours

Material Cost: Introduction - Material Control - Valuation of Material Receipts - Material Storage & Records - Inventory Control - Material issue procedure - Valuation of material issues - Valuation of Returns & Shortages - Treatment of normal and abnormal loss of materials - Consumption of materials.

UNIT – III Employee Cost 18 Hours

Employee Cost: Introduction - Employee (Labour Cost) - Employee (labour) Cost Control - Attendance & Payroll procedures - Idle Time – Overtime - Labour utilization - Systems of Wage Payment and Incentives - Absorption of Wages - Efficiency Rating Procedures - Employee (Labour) turnover.

UNIT – IV Overheads: Absorption Costing Method & Activity Based Costing 18 Hours

Overheads: Absorption Costing Method: Classification of Overheads - Accounting and control of manufacturing overheads - Steps for the distribution of overheads - Methods of absorbing overheads to various products or jobs - Types of Overhead Rates - Treatment of under-absorbed and over-absorbed overheads in Cost Accounting - Accounting and control of administrative overheads - Accounting and Control of Selling and Distribution Overheads - Concepts related to capacity - Treatment of certain items in costing.

Activity Based Costing: Introduction - Meaning and Definition - Stages in Activity based Costing (ABC) - Advantages and Limitations - Requirements in ABC Implementation - Practical applications of Activity based Costing.

UNIT – V Cost Sheet, Cost Accounting System 18 Hours

Cost Sheet: Introduction - Functional classification of Elements of cost - Cost Heads in a Cost Sheet - Cost sheet/statement.

Cost Accounting System: Introduction - Non-Integrated Accounting System - Integrated (or Integral) Accounting System - Reconciliation of Cost and Financial Accounts - Accounting for Management Information and Cost Control.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

S.P.Jain and Narang, “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2012.

Reference Books:

1. Tulsian P.C., “**Cost Accounting**”, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2012.
2. R.S.N. Pillai and V. Bagavathi., “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi.2013.
3. M.C.Shukla, T.S.Grewal, Dr.M.P.Gupta., “**Cost Accounting**”, S.Chand Publishing -2010.
4. T.R.Sikka, “**Fundamentals of Cost Accounting**”, Viva Books Publishing New Delhi-2012.
6. Rathinam P.V, Costing Advisor, Kitab Mahal, New Delhi, 2004.
7. Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai,2014.

E-Resources:

<https://resource.cdn.icai.org/62021bos50397cp1.pdf> (Introduction to Cost Accounting):

<https://resource.cdn.icai.org/62022bos50397cp2.pdf> (Material Cost)

<https://resource.cdn.icai.org/62023bos50397cp3.pdf> (Employee Cost)

<https://resource.cdn.icai.org/62024bos50397cp4.pdf> (Overhead Absorption Cost)

<https://resource.cdn.icai.org/62025bos50397cp5.pdf> (Activity Based Cost)

<https://resource.cdn.icai.org/62026bos50397cp6.pdf> (Cost Sheet)

<https://resource.cdn.icai.org/62027bos50397cp7.pdf> (Cost Accounting System)

Course Outcomes

At the end of the course, the students would be able to:

CO 1	To develop and understanding the basic concepts of cost accounting.
CO 2	To apply the material cost, material control and treatment of normal and abnormal losses in cost transactions.
CO 3	To establish the introduction of labour cost, cost control measures, wages and employees t/o in cost accounting treatments.
CO 4	To enable the students to understand about o/h ABC analysis and its practical applications.
CO 5	To impart the knowledge of preparing cost sheet and cost accounting systems.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	3	2	0	0	0	0	3	1	1	2	1	1
CO 2	3	1	0	0	0	0	3	1	1	2	1	1
CO 3	3	2	0	0	0	0	3	1	1	2	1	1
CO	3	1	0	0	0	0	3	1	1	2	1	1

4												
CO 5	3	1	0	0	0	1	3	1	1	2	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 -

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%

K2	5	-	-	5	5	5%
K3	-	40	-	40	40	40%
K4	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Introduction to Cost Accounting	a) Introduction, Objectives, Scope, Relationship of Cost and Management Accounting with other related disciplines.	5	Chalk and talk, Power point presentation
	b) Role & Functions of Cost and Management Accounting ,Users of Cost Accounting ,Essentials of a Good Cost Accounting System.	4	
	c) Installation of Costing System , Cost Accounting with the use of Information Technology (IT) , Cost objects - Responsibility centres.	5	
	d) Limitations of Cost Accounting - Classification of costs. Methods of Costing - Techniques of Costing.	4	
II Material Cost	a) Introduction - Material Control, Valuation of Material Receipts Material Storage & Records, Inventory Control , Material issue procedure	9	Chalk and talk, Power point presentation
	b) Valuation of material issues -Valuation of Returns & Shortages Treatment of normal and abnormal loss of materials, Consumption of materials.	9	
III Employee Cost	a) Introduction, Cost Control, Attendance & Payroll procedures. Idle Time, Overtime, Labour utilization, Systems of Wage Payment and Incentives.	9	Chalk and talk, Power point presentation
	b) Absorption of Wages , Efficiency Rating Procedures , Employee (Labour) turnover.	9	
IV Overheads, Activity Based Costing	a) Absorption Costing Method: Classification of Overheads , Accounting and control of manufacturing overheads , Steps for the distribution of overheads.	3	Chalk and talk, Power point presentation
	b) Methods of absorbing overheads to various products or jobs, Types of Overhead Rates.	3	
	c) Treatment of under- absorbed and over-absorbed overheads in Cost Accounting, Accounting and control of administrative overheads - Accounting and Control of Selling and Distribution Overheads.	3	
	d) Concepts related to capacity - Treatment of certain items in costing.	3	
	e) Meaning and Definition - Stages in Activity based Costing (ABC) - Advantages and Limitations - Requirements in ABC Implementation.	3	
	f) Practical applications of Activity based	3	

	Costing.		
V Cost Sheet	a) Introduction - Functional classification of Elements of cost - Cost Heads in a Cost Sheet - Cost sheet/statement.	6	Chalk and talk, Power point presentation, Group Discussion
	b) Cost Accounting System: Introduction - Non-Integrated Accounting System - Integrated (or Integral) Accounting System.	6	
	c) Reconciliation of Cost and Financial Accounts - Accounting for Management Information and Cost Control.	6	

Course Designed by: 1.Dr. T Mary Josephine Isabella CA K.K.Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC34	Number of Hours/Cycle	6
Semester	III	Max. Marks	100
Part	III	Credit	5
CORE COURSE- VIII			
Course Title	Management Accounting		
Cognitive Level : Up to K4			

Preamble

- To develop an understanding of cost accounting statements.
- To acquire the ability to apply information for cost ascertainment, planning, control and decision making.

UNIT – I Managerial Decision on Unit, Batch, Job & Contract Costing 18 Hours

Managerial Decision on Unit & Batch Costing: Introduction - Unit Costing - Cost Collection Procedure in Unit Costing - Batch Costing - Costing Procedure in Batch Costing - Economic Batch Quantity (EBQ) - Difference between Job and Batch Costing.

Managerial Decision on Job Costing and Contract Costing: Job Costing - Job Cost Card/ Sheet

- Collection of costs for a Job - Accounting of Costs for a Job - Contract Costing - Recording of Contract Costs - Meaning of Terms used in Contract Costing - Cost Plus Contract.

UNIT – II Managerial Decision on Process & Operation Costing 18 Hours

Managerial Decision on Process & Operation Costing: Meaning of Process Costing - Costing Procedure in Process Costing - Treatment of Normal and Abnormal Loss and Abnormal Gain - Valuation of Work- in- Process - Steps in Process Costing - Process Costing Methods - Inter-Process Profits - Operation Costing.

Managerial Decision on Joint Products & By Products: Meaning of Joint Products and By-Products - Apportionment of Joint Costs - Methods of Apportionment of Joint Cost to Joint Products - Methods of Apportionment of Joint Costs to By Products - Treatment of By Products Cost in Cost Accounting.

UNIT – III Managerial Decision on Service Costing 18 Hours

Managerial Decision on Service Costing: Introduction - Service Cost Unit - Statement of Cost

for Service Sectors - Costing of Transport Services - Costing for Hotels and Lodges - Costing for Hospitals - Costing for IT & ITES - Costing for Toll Roads - Costing for Educational Institutions - Costing for Insurance Companies - Costing for Financial Institutions - Other Services-costing for Power Houses.

Managerial Decision on Standard Costing: Introduction - Types of Standards - The Process of Standard Costing - Setting-up of Standard Cost - Types of Variances - Classification of Variances - Computation of Variances - Advantages and Criticism of Standard Costing.

UNIT – IV Managerial Decision on Marginal Costing 18 Hours

Managerial Decision on Marginal Costing: Introduction - Characteristics of Marginal Costing - Facts about Marginal Costing - Determination of Cost and Profit under Marginal Costing - Absorption Costing - Advantages and Limitations of Marginal Costing - Cost-Volume-Profit (CVP) Analysis - Methods of Break-Even Analysis - Limitations of Break-Even Analysis - Margin of Safety - Variations of Basic Marginal Cost Equation and Other Formulae - Angle of Incidence - Application of CVP Analysis in Decision Making Distinction Between Marginal and Absorption Costing.

UNIT – V Budget and Budgetary Control 18 Hours

Budget and Budgetary Control: Introduction - Essential Characteristics of Budget - Essential Steps for Preparing Budget - Objectives of Budgeting - Budgetary Control - Preparation of Budgets - Different Type of Budgets - Zero- Based Budgeting (ZBB) - Performance Budgeting (PB) - Budget Ratio.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

Maheswari S.N, Management Accounting, Kalyani Publications, New Delhi, 2008.

Reference Books:

1. Jain S.P & Narang K.L, Cost and Management Accounting Practice and Theory, Kalyani Publications, New Delhi, 2015
2. Ramachandran R & Srinivasan R, Management Accounting, Sriram Publication, Trichy, 2008.
3. R.Ramachandran and R.Srinivasan., **“Management Accounting”**, Sriram Publications, Tiruchy, 2013.
4. Reddy T.S.& Hari Prasad Reddy.Y., **“Management Accounting”**, Margham Publications, 2014.
5. Maheshwari S.N., **“Management Accounting”**, Sultan Chand & Sons, New Delhi 2014.
6. Sharma and S.K.Gupta., **“Management Accounting”**, Kalyani Publishers, New Delhi,2012.

E-Resources:

- <https://resource.cdn.icai.org/62028bos50397cp8.pdf> (Unit & Batch Costing)
- <https://resource.cdn.icai.org/62029bos50397cp9.pdf> (Job Costing and Contract Costing)
- <https://resource.cdn.icai.org/62030bos50397cp10.pdf> (Process & Operation Costing)
- <https://resource.cdn.icai.org/62031bos50397cp11.pdf> (Joint Products & By Products)
- <https://resource.cdn.icai.org/62032bos50397cp12.pdf> (Service Costing)
- <https://resource.cdn.icai.org/62033bos50397cp13.pdf> (Standard Costing)
- <https://resource.cdn.icai.org/62034bos50397cp14.pdf> (Marginal Costing)
- <https://resource.cdn.icai.org/62035bos50397cp15.pdf> (Budget and Budgetary Control)

Course Outcomes

At the end of the course, the students would be able to:

CO 1	To enable the student to understand about managerial decision about job costing and contract costing.
CO 2	To enable the student to acquire the ability to apply the information regarding to managerial decision of operating joint product and by products
CO 3	To impart the knowledge on services costing and standard costing.
CO 4	To enable the student to understand CVP analysis, BE analysis MOS regard to managerial decision.
CO 5	To enhance the students in preparation of budget and budgetary control measures.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	3	1	0	0	0	0	1	2	2	1	2	2
CO 2	3	1	0	0	0	0	1	1	2	1	2	2
CO 3	3	1	0	0	0	0	1	2	2	1	2	2

CO 4	3	1	0	0	0	0	1	1	2	1	2	2
CO 5	3	1	0	0	2	0	1	2	2	1	2	2

3. High; 2. Moderate; 1. Low1

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 –

K4 -

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open	Total Marks	% of Marks without Choice	Consolidated (Rounded off)

			Choice)			
K1	5	-	-	5	5	5
K2	5	-	-	5	5	5
K3	-	40	-	40	40	40
K4	-	-	50	50	50	50
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Manageria I Decision on Unit, Batch ,Job, Contract costing	a) Unit Costing meaning, Cost Collection Procedure, Batch Costing - Costing Procedure , Economic Batch Quantity (EBQ) , Difference between Job and Batch Costing.	6	Chalk and talk, Power point presentation
	b) Job Costing - Job Cost Card/ Sheet- Collection of costs for a Job.	6	
	c) Accounting of Costs for a Job - Contract Costing - Recording of Contract Costs - Meaning of Terms used in Contract Costing - Cost Plus Contract.	6	
II Manageria I Decision on Process & Operation Costing	a) Meaning of Process Costing - Costing Procedure - Treatment of Normal , Abnormal Loss and Abnormal Gain	5	Chalk and talk, Power point presentation
	b) Valuation of Work- in- Process - Steps in Process Costing – Methods, Inter- Process Profits - Operation Costing.	4	
	c) Meaning of Joint Products and By- Products, Apportionment of Joint Costs - Methods of Apportionment of Joint Cost to Joint Products , Methods of Apportionment of Joint Costs to By Products .	5	
	d) Treatment of By Products Cost in Cost Accounting.	4	
III Manageria I Decision on Service Costing	a) Introduction , Service Cost Unit , Statement of Cost for Service Sectors, Costing of Transport Services, Costing for Hotels and Lodges, Costing for Hospitals ,Costing for IT & ITES,Costing for Toll Roads , Costing for Educational Institutions.	6	Chalk and talk, Power point presentation
	b) Costing for Insurance Companies - Costing for Financial Institutions - Other Services-costing for Power Houses.	6	
	c) Types of Standard costing - The Process of Standard Costing - Setting-up of Standard Cost - Types of Variances - Classification of Variances - Computation of Variances - Advantages and Criticism of Standard Costing.	6	
IV Manageria I Decision on Marginal	a) Introduction - Characteristics of Marginal Costing - Facts about Marginal Costing - Determination of Cost and Profit under Marginal Costing.	5	Chalk and talk, Power point presentation
	b) Absorption Costing - Advantages and Limitations of Marginal Costing - Cost-Volume-Profit (CVP)	4	

Costing	<p>Analysis.</p> <p>c) Methods of Break-Even Analysis - Limitations of Break-Even Analysis - Margin of Safety - Variations of Basic Marginal Cost Equation and Other Formulae - Angle of Incidence.</p> <p>d) Application of CVP Analysis in Decision Making Distinction Between Marginal and Absorption Costing.</p>	5 4	
V Budget and Budgetary Control	<p>a) Introduction - Essential Characteristics of Budget - Essential Steps for Preparing Budget.</p> <p>b) Objectives of Budgeting - Budgetary Control - Preparation of Budgets - Different Type of Budgets</p> <p>c) Zero- Based Budgeting (ZBB) - Performance Budgeting (PB) - Budget Ratio.</p>	6 6 6	Chalk and talk, Power point presentation , Group Discussion

Course Designed by: Dr. T Mary Josephine Isabella CA K.K.Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAA31	Number of Hours/Cycle	5
Semester	III	Max. Marks	100
Part	III	Credit	4
Allied Course – III			
Course Title	Corporate Law		
Cognitive Level : Up to K4			

Preamble

- To develop an understanding of the provisions of Company Law and acquire the capability to address application-oriented issues
- To develop an understanding of the provisions of select legislations and acquire the ability to address application oriented issues.
- To develop an understanding of the rules for interpretation of statutes.

UNIT -I The Companies Act, 2013, Registration **15** **Hours**

The Companies Act, 2013: Introduction – Formation of Company – Incorporation of Company – Incorporation of one person Company – Formation of Companies with Charitable Objects.
Registration: – Memorandum of Association– Articles of Association –Alteration of Memorandum and Articles – Registered Office of Company – Commencement of Business - Rectification of Name of Company – Conversion of Companies - Subsidiary Company – Service of Documents – Authentication of Documents.

UNIT -II Prospectus and Allotment of Securities, Share Capital and Debentures **15** **Hours**

Prospectus and Allotment of Securities: Introduction – Public offer and private placement - Prospectus - Allotment of securities by company - Mis-Statements in prospectus –Punishment for fraud – Private placement.
Share Capital and Debentures: Introduction – Share capital – Types – Certificate of Shares – Voting Right and Variation of Shareholders Rights – Calls - Transfer and transmission of securities and the allied provisions – Alteration of share capital.

UNIT -III Acceptance of deposits by companies, Registration of charges **15** **Hours**

Acceptance of deposits by companies: Introduction - Prohibitive provisions and exempted companies – Provisions regarding acceptance of deposits from members – Provisions regarding acceptance of deposits from public by eligible companies – Punishment for contravention - Repayment of deposits accepted before commencement of the Act.
Registration of charges: Introduction – Duty to Register Charges – Consequence of non Registration of Charge – Application - modification of charge – Company to report satisfaction of Charge – Power of registrar – appointment of receiver – Punishment of Contravention – Rectification by Central Government.

UNIT -IV Management & Administration, Declaration and payment of dividend **15** **Hours**

Management & Administration: Introduction – Registers – Annual Return - Pre- requisites of a meeting – Proxies – Voting – Circulation of Member's Resolutions.
Declaration and payment of dividend: Meaning of dividend Types of dividend – Provisions regarding declaration and other provisions.

UNIT - V Accounts Of Companies, Audit and Auditors **15 Hours**

Accounts Of Companies: Introduction – Books of Account – Financial Statement - Voluntary revision of Financial Statements or Board's - Constitution of National Financial Reporting

Authority – Financial Statement - Board’s Report – Corporate Social Responsibility – Internal Audit.

Audit and Auditors: Introduction - Appointment of Auditors – Removal – Resignation of auditor and giving of special notice – Eligibility – qualifications and disqualifications of auditors – Remuneration of auditors – Powers and duties of auditors.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

Kapoor N.D, Company Law, Sultan Chand & Sons, New Delhi, 2017

Reference Books: 1. Dr. Avtar Singh, Company Law, Eastern Book Company, 34, Lalbagh, Lucknow, 2016

2. Jain D.K, Company Law, Bharat Law House Pvt. Ltd, New Delhi , 2017

3. Suryanarayanan R, Company Law, Commercial Law Publishers, New Delhi , 2017

4. Saharay H.K, Company Law, Universal Law Publishing Co, New Delhi , 2015

E-Resources:

<https://resource.cdn.icai.org/61976bos50391mod1-cp1.pdf> (The Companies Act, 2013)

<https://resource.cdn.icai.org/61977bos50391mod1-cp2.pdf> (Registration)

<https://resource.cdn.icai.org/61978bos50391mod1-cp3.pdf> (Prospectus)

<https://resource.cdn.icai.org/61979bos50391mod1-cp4.pdf> (Share Capital)

<https://resource.cdn.icai.org/61980bos50391mod1-cp5.pdf> (Acceptance of Deposits)

<https://resource.cdn.icai.org/61981bos50391mod1-cp6.pdf> (Registration Charge)

<https://resource.cdn.icai.org/61982bos50391mod1-cp7.pdf> (Management and Administration)

<https://resource.cdn.icai.org/61983bos50391mod1-cp8.pdf> (Payment of Dividend)

<https://resource.cdn.icai.org/61984bos50391mod1-cp9.pdf> (Accounts of Companies)

<https://resource.cdn.icai.org/61985bos50391mod1-cp10.pdf> (Audit and Auditors)

Course Outcomes

At the end of the course, the students would be able to:

CO 1	To enable the student to develop and understanding the provisions of companies act 2013.
CO 2	To impart the knowledge about prospective share capital and debentures.
CO 3	To develop and understanding the provisions regarding the deposits of members the registration and the powers of registrar.
CO 4	To develop and understanding about the management and administration of companies dividend policies.
CO 5	To enable the student to understand the rules for interpretation of statues pertaining to audit and auditors roles and responsibilities.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	1	3	2	0	0	2	3	1	1	1	2	2
CO2	1	3	3	0	0	3	3	1	1	1	2	2
CO3	1	3	2	0	0	3	2	1	1	1	2	2
CO4	1	3	3	0	0	3	1	1	1	1	2	2
CO5	1	3	2	0	0	1	1	1	1	1	2	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K2& K3)	1(K3)
2	CO2	Up to K4	2	K1 & K2	2(K2& K3)	1(K3)
3	CO3	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K2& K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4-

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open)	Total Marks	% of Marks without	Consolidated (Rounded off)
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			choice)		Choice)
K1	5	-	-	5	5	5%
K2	5	20	-	25	25	25%
K3	-	20	30	50	50	50%
K4	-	-	20	20	20	20%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I The Companies Act, 2013, Registration	a) Introduction, Formation of Company,,Incorporation of Company, Incorporation of one person Company , Formation of Companies with Charitable Objects.	5	Chalk and talk, Power point presentation
	b) Memorandum of Association– Articles of Association –Alteration of Memorandum and Articles – Registered Office of Company – Commencement of Business .	5	
	c) Rectification of Name of Company – Conversion of Companies - Subsidiary Company – Service of Documents – Authentication of Documents.	5	
II Prospectus and Allotment of Securities, Share Capital and Debentures	a) Introduction, Public offer and private placement -Prospectus - Allotment of securities by company, Mis-Statements in prospectus, Punishment for fraud, Private placement.	6	Chalk and talk, Power point presentation
	b) Share capital introduction, Types, Certificate of Shares, Voting Right and Variation of Shareholders Rights – Calls - Transfer and transmission of securities and the allied provisions.	7	
	c) Alteration of share capital.	2	
III Acceptance of deposits by companies, Registration of charges	a) Prohibitive provisions and exempted companies, Provisions regarding acceptance of deposits from members ,from public by eligible companies, Punishment for contravention.	4	Chalk and talk, Power point presentation
	b) Repayment of deposits accepted before commencement of the Act.	3	
	c) Duty to Register Charges , Consequence of non Registration of Charge, Application - modification of charge, Company to report satisfaction of Charge, Power of registrar	3	
	d) Appointment of receiver, Punishment of Contravention – Rectification by Central Government.	5	

IV Management & Administration, Declaration and payment of dividend	a) Introduction – Registers – Annual Return .	4	Chalk and talk, Power point presentation
	b) Pre- requisites of a meeting, Proxies, Voting, Circulation of Member's Resolutions.	3	
	c) Meaning of dividend Types of dividend.	3	
	d) Provisions regarding declaration and other provisions.	5	
V Accounts Of Companies, Audit and Auditors	a) Books of Account, Financial Statement and its Voluntary revision, Constitution of National Financial Reporting Authority , Financial Statement - Board's Report.	4	Chalk and talk, Power point presentation, Group Discussion
	b) Corporate Social Responsibility, Internal Audit.	3	
	c) Appointment of Auditors, Removal, Resignation of auditor and giving of special notice, Eligibility ,qualifications and disqualifications of auditors , Remuneration of auditors , Powers and duties of auditors.	8	

Course Designed by: 1. Dr. T Mary Josephine Isabella CA Abhisek

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAS31	Number of Hours/Cycle	2
Semester	III	Max. Marks	100
Part	IV	Credit	2
SKILLED BASED COURSE - I			
Course Title	Economics For Finance		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues.

UNIT - I Determination of National Income

6 Hours

Determination of National Income: Macro Economic Aggregates and Measurement of National Income - The Keynesian Theory of Determination of National Income.

UNIT - II Public Finance

6 Hours

Public Finance: Fiscal functions - Market Failure - Government Interventions to Correct Market Failure - Fiscal Policy.

UNIT - III Money Market

6 Hours

Money Market: The Concept of Money Demand - Important Theories of Demand for Money - The Concept of Money Supply - Monetary Policy.

UNIT - IV International Trade

6 Hours

International Trade: Theories of International Trade - Trade Policy - The Instruments of Trade Policy - Trade Negotiations - Exchange Rates and its economic effects.

UNIT - V International Capital Movements

6 Hours

International Capital Movements: Types of Foreign Capital - Foreign Direct Investment – Foreign Portfolio Investment – Reasons for FDI – Modes of FDI – Benefits of FDI – Potential Problems Associated with FDI- FDI in India.

Pedagogy:

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book:

1. CA. Saravana Prasath B, (2021), “Financial Management & Economics for Finance” 5th Edition, New Delhi: Commercial Law Publishers (India) Pvt. Ltd.

Reference Books

1. CA. Sanchit Grover, (2020), “Economics for Finance”, New Delhi: AVJ Academy.
2. Vinoth Kumar Agarwal, (2020), “Economics for Finance”, Pune: A.S. Foundation.
3. CA. Sekar G, (2021), “Financial Management & Economics for Finance”, Chennai: Wolters Kluwer.

E-Resources:

<https://resource.cdn.icai.org/62174bos50435cp1u1.pdf> (Measurement of NI)
<https://resource.cdn.icai.org/62175bos50435cp1u2.pdf> (Determination of NI)
<https://resource.cdn.icai.org/62176bos50435cp2u1.pdf> (Fiscal Function)
<https://resource.cdn.icai.org/62177bos50435cp2u2.pdf> (Market Failure)
<https://resource.cdn.icai.org/62178bos50435cp2u3.pdf> (Government Intervention)
<https://resource.cdn.icai.org/62179bos50435cp2u4.pdf> (Fiscal Policy)
<https://resource.cdn.icai.org/62180bos50435cp3u1.pdf> (Money Demand)
<https://resource.cdn.icai.org/62181bos50435cp3u2.pdf> (Money Supply)
<https://resource.cdn.icai.org/62182bos50435cp3u3.pdf> (Monetary Policy)
<https://resource.cdn.icai.org/62183bos50435cp4u1.pdf> (Theories)
<https://resource.cdn.icai.org/62184bos50435cp4u2.pdf> (Instrument)
<https://resource.cdn.icai.org/62185bos50435cp4u3.pdf> (Trade Negotiation)
<https://resource.cdn.icai.org/62186bos50435cp4u4.pdf> (Exchange Rate)
<https://resource.cdn.icai.org/62187bos50435cp4u5.pdf> (International Capital)

Course Outcomes

At the end of the course, students would be able to

CO 1	To enable the student to understand macro economics Keynesian theory of determining national income.
CO 2	To impart the knowledge about public finance.
CO 3	To develop and understanding about money markets
CO 4	To enhance the student in understanding the concept of international trade.
CO 5	To develop a sound knowledge about foreign capital, FDI in India.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	3	0	0	0	0	2	1	1	2	1	2
CO2	0	3	0	0	0	0	2	1	1	2	1	2
CO3	0	3	0	0	0	0	2	1	1	2	1	2

CO4	0	3	0	0	0	0	2	1	1	2	1	2
CO5	0	3	0	0	0	0	2	1	1	2	1	2

3 High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B
			MCQs		Open choice
			No. Of Questions	K-Level	No. Of Question
1	CO1	Up to K3	2	K1 & K2	1(K3)
2	CO2	Up to K3	2	K1 & K2	1(K3)
3	CO3	Up to K3	2	K1 & K2	1(K3)
4	CO4	Up to K3	2	K1 & K2	1(K3)
5	CO5	Up to K3	2	K1 & K2	1(K3)
No of Questions to be asked			10		5
No of Questions to be answered			5		3
Marks For each Question			3		5
Total Marks for each Section			15		15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4-

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	15	-	15	27.27	27.27%
K2	15	-	15	27.27	27.27%

K3	-	25	25	45.46	45.46%
Total Marks	30	25	55	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Determination of National Income:	a) Macro Economic Aggregates and Measurement of National Income	3	Chalk and talk, Power point presentation
	b) The Keynesian Theory of Determination of National Income.	3	
II Public Finance:	a) Fiscal functions ,Market Failure	2	Chalk and talk, Power point presentation
	b) Government Interventions to Correct market failure	2	
	c) Fiscal Policy.	2	
III Money Market	a) The Concept of Money Demand	1	Chalk and talk, Power point presentation
	b) Important Theories of Demand for Money	2	
	c) The Concept of Money Supply	2	
	d) Monetary Policy.	1	
IV International Trade: Theories of International Trade	a) Trade Policy - The Instruments of Trade Policy .	2	Chalk and talk, Power point presentation
	b) Trade Negotiations .	2	
	c) Exchange Rates and its economic effects.	2	
V International Capital Movements	a) Types of Foreign Capital	1	Chalk and talk, Power point presentation, Group Discussion
	b) Foreign Direct Investment	1	
	c) Foreign Portfolio Investment	1	
	d) Reasons for FDI – Modes of FDI – Benefits of FDI	1	
	e) Potential Problems Associated with FDI	1	
	f) FDI in India.	1	

Course Designed by: 1. Dr. T Mary Josephine Isabella CA Abhisek

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC41	Number of Hours/Cycle	6
Semester	IV	Max. Marks	100
Part	III	Credit	5
CORE COURSE- IX			
Course Title	Advanced Accounting - II		
Cognitive Level : Up to K4			

Preamble

- To acquire the ability to apply specific Accounting Standards and legislations to different

transactions and events and in preparation and presentation of financial statements of business entities.

- To understand and apply financial reporting and regulatory requirements of Banking Companies and NBFCs.

UNIT - I Application of Accounting Standards 18
Hours

Application of Accounting Standards : AS 4 : Contingencies and Events Occurring After the Balance Sheet Date - AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - AS 7 : Construction Contracts - AS 9 : Revenue Recognition - AS 14: Accounting for Amalgamations - AS 17: Segment Reporting - AS 18 : Related Party Disclosures - AS 19: Leases - AS 20 : Earnings Per Share - AS 22 : Accounting for Taxes on Income - AS 24: Discontinuing Operations - AS 26 : Intangible Assets - AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

UNIT – II Partnership Accounts 18
Hours

Partnership Accounts: Dissolution of Partnership Firms - Amalgamation - Conversion and Sale of Partnership Firms.

UNIT - III Special Aspects of Company Accounts 18
Hours

Special Aspects of Company Accounts: Accounting for Employee Stock Option Plan - Buyback of Securities - Equity Shares with Differential Rights.

UNIT – IV Reorganization and liquidation of Companies 18
Hours

Reorganization and liquidation of Companies: Accounting for Amalgamation (excluding inter-company holding) and Reconstruction - Accounting involved in Liquidation of Companies.

UNIT - V Financial Statement of Banking Companies 18 Hours

Financial Statement of Banking Companies: Banking Company - Non-Banking Financial Companies - Consolidated Financial Statements.

Text Book:

Jain S.P & Narang K.L Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

Reference Books:

1. Gupta R.L & Radhaswamy M, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016.
2. Reddy T.S & Murthy, Advanced Accountancy, Kalyani Publishers, Chennai, 2018.
3. Shukla M.C & Grewal T.S, Advanced Accountancy, Sultan Chand, New Delhi, 2015.

E-Resources:

- <https://resource.cdn.icai.org/62187bos50435cp4u5.pdf> (Accounting Standards)
<https://resource.cdn.icai.org/62223bos50444-cp2u1.pdf> (Dissolution of Partnership Firms)
<https://resource.cdn.icai.org/62225bos50444-cp2u2.pdf> (Amalgamation and Sale of firm)
<https://resource.cdn.icai.org/62224bos50444-cp3.pdf> (Stock Option Plan)
<https://resource.cdn.icai.org/62226bos50444-cp4.pdf> (Equity Shares with Differential Rights)
<https://resource.cdn.icai.org/62227bos50444-cp5.pdf> (Amalgamation of Company)
<https://resource.cdn.icai.org/62228bos50444-cp6.pdf> (Internal Re-construction)
<https://resource.cdn.icai.org/62229bos50444-cp7.pdf> (Liquidation of Company)
<https://resource.cdn.icai.org/62231bos50444-cp8u1.pdf> (Banking Company)
<https://resource.cdn.icai.org/62232bos50444-cp8u2.pdf> (Books of Accounts)
<https://resource.cdn.icai.org/62233bos50444-cp8u3.pdf> (Capital Adequacy)
<https://resource.cdn.icai.org/62234bos50444-cp8u4.pdf> (Income Recognition)
<https://resource.cdn.icai.org/62235bos50444-cp8u5.pdf> (Special Transactions)
<https://resource.cdn.icai.org/62236bos50444-cp8u6.pdf> (Financial Statement)
https://www.icai.org/post.html?post_id=16961 (Non-Banking Financial Companies)
<https://resource.cdn.icai.org/62238bos50444-cp10.pdf> (Consolidated Statement)

Course Outcomes

CO 1	To familiarize the application of AS.
CO 2	To acquire the ability in preparation of Partnership accounts.
CO 3	To understand the special aspects of company accounts like stock,option plan, buyback and differential rights.
CO 4	To apply the concepts regarding amalgamation, reconstruction and liquidation of companies.
CO 5	To understand the regulatory requirements of banking companies and non banking financial companies and apply its financial supporting procedures.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	3	3	0	0	0	0	2	3	1	2	1	3
CO 2	3	3	0	0	0	0	3	3	1	1	2	3
CO 3	3	2	0	0	0	0	1	3	1	1	1	2
CO 4	3	2	0	0	0	0	1	3	1	1	1	2
CO 5	3	1	0	0	0	0	1	3	1	1	1	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
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			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K- Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open	Total Marks	% of Marks without Choice	Consolidated (Rounded off)

			Choice)			
K1	5	-	-	5	5	5%
K2	5	20	-	25	25	25%
K3	-	20	-	20	20	20%
K4	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Application of Accounting Standards	a) Application of Accounting Standards ,AS 4 ,AS 5 and AS 7.	6	Chalk and talk,
	b) AS 9 , AS 14, AS 17and AS 18.	6	Power point presentation
	c) AS 19,AS 20 , AS 22 AS 24 ,AS 26 and AS 29.	6	
II Partnership Accounts	a) Dissolution of Partnership Firms.	6	Chalk and talk,
	b) Amalgamation.	6	Power point presentation
	c) Conversion and Sale of Partnership Firms	6	
III Special Aspects of Company Accounts	a) Accounting for Employee Stock Option Plan.	6	Chalk and talk,
	b) Buyback of Securities.	6	Power point presentation
	c) Equity Shares with Differential Rights.	6	
IV Reorganization and liquidation of Companies	a) Accounting for Amalgamation (excluding inter-company holding,Reconstruction.	9	Chalk and talk,
	b) Accounting involved in Liquidation of Companies.	9	Power point presentation
V Financial Statement of Banking Companies	a) Consolidated Financial Statement of Banking Company	9	Chalk and talk,
	b) Consolidated Financial Statement of Non-Banking FinancialCompanies	9	Power point presentation, Group Discussion

Course Designed by: Dr. T Mary Josephine Isabella CA K.K. Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC42	Number of Hours/Cycle	5
Semester	IV	Max. Marks	100
Part	III	Credit	4
CORE COURSE- X			
Course Title	Auditing And Assurance		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of the concept in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

UNIT – I Nature, Objective and Scope of Audit

15 Hours

Nature, Objective and Scope of Audit: Meaning and Definition of Auditing - Objectives of Audit - Scope of Audit - Types of Audit - Advantages - Limitations - Relationship of Auditing with other disciplines - Qualities of an Auditor - Elements of a System of Quality Control - Agreement on Audit Engagement Terms - Audit Planning - Strategy and Audit Plan - Direction, Supervision and Review - Documentation of Audit Plan - Audit Evidence - Written Representations - Audit Evidence-Specific Considerations for Selected Items - External Confirmation - Initial Audit Engagement - Meaning of Related Party - Concept of True and Fair - Auditor and the Subsequent Events - Auditor and the Going Concern Assumption.

UNIT – II Risk Assessment and Internal Control

15 Hours

Risk Assessment and Internal Control: Audit Risk - Internal Control by the Auditor - Testing of Internal Control - Materiality and Audit Risk - Documenting the Risk - Internal Audit - Meaning of Fraud - Characteristics of Fraud - Detection of Fraud and Error: Duty of an Auditor - Fraud Risk Factors and Possibility of Fraud - Fraud Reporting - Auditor unable to continue the engagement - Meaning of automated environment - Relevance of 'IT' in an Audit - Risk & Controls in an Automated Environment - Testing methods - Internal Financial Controls - Audit Sampling - Approaches to Sampling - Sample Design, Size and Selection of Items for testing - Performing Audit Procedures - Nature and cause of deviations and Misstatements.

UNIT – III Analytical Procedures

15

Hours

Analytical Procedures: Meaning- Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures - Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments - Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses - Audit of Share Capital, Reserve & Surplus, - Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks, Computer Software - Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent.

UNIT – IV The Company Audit

15 Hours

The Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements - Forming an opinion on the Financial Statements; Auditor's Report- basic elements - Types of Modified Opinion- Modification to the Auditor's Opinion - Qualification, Disclaimer, Adverse, of Opinion, - Independent Auditor's Report; Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements Required, Qualification, Disclaimer, Adverse Opinion.

UNIT – V Audit of Banks and Different Types of Entities

15 Hours

Audit of Banks: Understanding of accounting system in Banks, Audit Approach, Audit of Revenue

items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

Audit of Different Types of Entities: Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities Government; Local bodies and Not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.

Text Book:

Tandon B.N, Auditing, S Chand & Co Publishers, New Delhi, 2007.

Reference Books:

1. Ghatalia S.V, Practical Auditing, Allied Publishers Private Ltd., New Delhi. 2017
2. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill, New Delhi, 2016
3. Pagare Dinkar, Principal and Practice of Auditing, Sultan Chand, New Delhi, 2014
4. Sundar and Paari, Practical Auditing , Vijay Nicol Imprint Pvt Ltd, Chennai, 2014

E-Resources:

<https://resource.cdn.icai.org/62058bos50402cp1.pdf> (Nature, Objective and Scope)
<https://resource.cdn.icai.org/62059bos50402cp2.pdf> (Audit Plan)
<https://resource.cdn.icai.org/62060bos50402cp3.pdf> (Audit Documents)
<https://resource.cdn.icai.org/62061bos50402cp4.pdf> (Risk Assessment)
<https://resource.cdn.icai.org/62062bos50402cp5.pdf> (Fraud and Responsibility)
<https://resource.cdn.icai.org/62063bos50402cp6.pdf> (Audit Environment)
<https://resource.cdn.icai.org/62064bos50402cp7.pdf> (Audit Sampling)
<https://resource.cdn.icai.org/62065bos50402cp8.pdf> (Procedure)
<https://resource.cdn.icai.org/62066bos50402cp9.pdf> (Audit Items)
<https://resource.cdn.icai.org/62067bos50402cp10.pdf> (Company Audit)
<https://resource.cdn.icai.org/62068bos50402cp11.pdf> (Audit Report)
<https://resource.cdn.icai.org/62069bos50402cp12.pdf> (Bank Audit)
<https://resource.cdn.icai.org/62070bos50402cp13.pdf> (Audit of Entities)

Course Outcomes

CO 1	To understand the nature, objectives and scope of audit.
CO 2	To familiarize with concepts like risk assessment and internal control
CO 3	To analyse the procedure for investigation prior to audit
CO 4	To study the qualification and disqualification of auditors in company audit.
CO 5	To understand the audit of banks and different types of entities.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	2	1	0	0	0	1	1	2	3	1	1	2
CO 2	1	2	0	0	0	1	1	2	3	1	1	2
CO 3	2	2	0	0	0	3	1	2	3	1	1	2
CO 4	2	2	1	0	0	3	1	2	3	1	1	2

CO 5	1	1	1	0	0	1	1	2	3	1	1	2
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3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%

K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Nature, Objective and Scope of Audit	a) Meaning and Definition of Auditing, Objectives and Scope of Audit, Types of Audit, Advantages and Limitations.	3	Chalk and talk, Power point presentation
	b) Relationship of Auditing with other disciplines, Qualities of an Auditor, Elements of a System of Quality Control.	3	
	c) Agreement on Audit Engagement Terms, Audit Planning, Strategy and Audit Plan, Direction, Supervision and Review.	3	
	d) Documentation of Audit Plan ,Audit Evidence , Written Representation,Audit Evidence- Specific considerations for Selected Items ,External Confirmation, Initial Audit Engagement ,Meaning of Related Party , Concept of True and Fair -Auditor and the Subsequent Events .	3	
	e) Auditor and the Going Concern Assumption.	3	
II Risk Assessment and Internal Control	a) Audit Risk ,Internal Control by the Auditor , Testing of Internal Control , Materiality and Audit Risk - Documenting the Risk.	4	Chalk and talk, Power point presentation
	b) Internal Audit ,Meaning and Characteristics of Fraud, Detection of Fraud and Error, Duty of an Auditor, Fraud Risk Factors and Possibility of Fraud, Fraud Reporting.	4	
	c) Auditor unable to continue the engagement ,Meaning of automated environment, Relevance of 'IT' in an Audit, Risk & Controls in an Automated Environment. Testing methods, Internal Financial Controls ,Audit Sampling ,Approaches to Sampling ,Sample Design, Size and Selection of Items for testing.	4	
	d) Performing Audit Procedures,Nature and cause of deviations and Misstatements.	3	
III Analytical Procedures	a) Meaning, Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures.	2	Chalk and talk, Power point presentation

	<p>b) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments - Audit of Purchases.</p> <p>c) Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses - Audit of Share Capital, Reserve & Surplus,- Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks,</p> <p>d) Computer Software - Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent</p>	<p>3</p> <p>7</p> <p>3</p>	
IV The Company Audit	<p>a) Eligibility, Qualifications and Disqualifications of Auditors; Appointment, Removal, Remuneration Powers and duties of auditors.</p> <p>b) Branch audit; Joint audit; Reporting requirements - Forming an opinion on the Financial Statements; Auditor's Report- basic elements - Types of Modified Opinion- Modification to the Auditor's Opinion - Qualification, Disclaimer, Adverse, of Opinion.</p> <p>c) Independent Auditor's Report; Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements Required, Qualification, Disclaimer, Adverse Opinion.</p>	<p>5</p> <p>5</p> <p>5</p>	<p>Chalk and talk, Power point presentation</p>
V Audit of Banks and Different Types of Entities:	<p>a) Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.</p> <p>b) Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities Government; Local bodies and Not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.</p>	<p>7</p> <p>8</p>	<p>Chalk and talk, Power point presentation, Group Discussion</p>

Course Designed by: Dr. T Mary Josephine Isabella CA K.K. Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC43	Number of Hours/Cycle	6
Semester	IV	Max. Marks	100
Part	III	Credit	5
CORE COURSE- XI			
Course Title	Strategic Management		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same to business situations.

UNIT - I Introduction to Strategic Management and Dynamics of Competitive Strategy **18 Hours**

Introduction to Strategic Management: Business Policy - Meaning and Nature of Strategic management - Business Strategy - Strategic Levels in Organizations - Strategic Management in Government and Not-for-profit organization.

Dynamics of Competitive Strategy: Competitive Landscape - Strategic Analysis - Industry and Competitive Analysis - Core Competence - Competitive Advantage - Internal and External Analysis - SWOT Analysis – Globalization.

UNIT - II Strategic Management Process and Corporate Level Strategies **18 Hours**

Strategic Management Process: Strategic Planning - Strategic Intent - Vision, Mission and Objectives - Strategy Formulation

Corporate Level Strategies: Concepts and Nature of Corporate Strategy - Strategic Alternatives at Corporate Level - Stability - Growth/Expansion - Business Combinations - Merger and Acquisition - Strategic Alliances - Retrenchment/Turnaround – Combination.

UNIT - III Business Level Strategies and Functional Level Strategies: **18 Hours**

Business Level Strategies: Competitive Strategies at Business Level - Michael Porter's Generic Strategies - Best-Cost Provider Strategy.

Functional Level Strategies: Marketing Strategy - Financial Strategy - Operations Strategy - Human Resource Strategy - Research and Development.

UNIT - IV Organisation and Strategic Leadership **18 Hours**

Organisation and Strategic Leadership: Organisation Structure - Strategic Business Unit -Strategic Leadership - Strategy Supportive Culture - Entrepreneurship and Intrapreneurship.

UNIT - V Strategy Implementation and Control **18 Hours**

Strategy Implementation and Control: Strategy Implementation - Strategic Change - Strategic Control - Strategy Audit - Business Process Reengineering – Benchmarking.

Text Book:

Supriya Singh, Strategic Management Indian Global Context, Thakur Publications, Chennai, 2017

Reference Books:

1. Azhar Kazmi, Strategic Management And Business Policy, 3rd Edition, Tata Mc Graw Hill, New Delhi, 2008
2. Adriaue Haberberg & Alison Rieple, Strategic Management Theory & Application, Oxford University Press, Oxford,2008.
3. Lawrence G. Hrebiniak, Making Strategy Work , Pearson Publications, Chennai. 2005

E-Resources:

<https://resource.cdn.icai.org/62086bosinterp7-secb-cp1.pdf> (Introduction to SM)
<https://resource.cdn.icai.org/62087bosinterp7-secb-cp2.pdf> (Strategy)
<https://resource.cdn.icai.org/62088bosinterp7-secb-cp3.pdf> (SM Process)
<https://resource.cdn.icai.org/62089bosinterp7-secb-cp4.pdf> (Corporate Strategy)
<https://resource.cdn.icai.org/62090bosinterp7-secb-cp5.pdf> (Business Strategy)
<https://resource.cdn.icai.org/62091bosinterp7-secb-cp6.pdf> (Functional Strategy)
<https://resource.cdn.icai.org/62092bosinterp7-secb-cp7.pdf> (Strategic Leadership)
<https://resource.cdn.icai.org/62093bosinterp7-secb-cp8.pdf> (Strategy Implementation)

Course Outcomes

CO 1	To develop and understanding about strategic management and its concepts.
CO 2	To acquire the ability to apply the strategic management process at corporate levels.
CO 3	To study the different business level strategies
CO 4	To familiarize the strategic leadership and its structure.
CO 5	To enable the student to understand the implementation and control in strategic management.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	0	2	0	0	0	0	2	1	2	2	1	2
CO 2	0	2	0	0	0	0	2	2	2	2	1	2
CO 3	0	1	0	0	0	0	2	2	2	2	1	2
CO	0	1	0	0	0	0	2	2	2	2	1	2

4												
CO 5	0	1	0	0	0	0	2	2	2	2	1	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%

K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Introduction to Strategic Management & Dynamics of Competitive Strategy	a) Business Policy - Meaning and Nature of Strategic management. b) Business Strategy - Strategic Levels in Organizations. c) Strategic Management in Government and Not-for-profit organization. d) Competitive Landscape - Strategic Analysis - Industry and Competitive Analysis. e) Core competence ,Competitive Advantage, Internal and External Analysis f) SWOT Analysis , Globalization.	3 3 3 3 3	Chalk and talk, Power point presentation
II Strategic Management Process & Corporate Level Strategies	a) Strategic Planning - Strategic Intent - Vision, Mission and Objectives. b) Strategy Formulation. c) Concepts and Nature of Corporate Strategy ,Strategic Alternatives at Corporate Level, Stability, Growth/Expansion. d) Business Combinations - Merger and Acquisition. e) Strategic Alliances, Retrenchment/Turnaround, Combination.	3 3 4 4 4	Chalk and talk, Power point presentation
III Business & Functional Level Strategies	a) Competitive Strategies at Business Level, Michael Porter's Generic Strategies. b) Best-Cost Provider Strategy. c) Marketing Financial, Operations and Human Resource Strategy, Research and Development.	6 6 6	Chalk and talk, Power point presentation
IV Organisation and Strategic Leadership	a) Organisation Structure, Strategic Business Unit. b) Strategic Leadership, Strategy Supportive Culture. c) Entrepreneurship and Intrapreneurship.	6 6 6	Chalk and talk, Power point presentation
V Strategy Implementation and Control	a) Strategy Implementation , Strategic Change, strategic control. b) Strategy Audit ,Business Process Reengineering, Benchmarking.	9 9	Chalk and talk, Power point presentation,

			Group Discussion
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Course Designed by: Dr. T Mary Josephine Isabella CA Abhisek

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAC44	Number of Hours/Cycle	6
Semester	IV	Max. Marks	100
Part	III	Credit	4
CORE COURSE- XII			
Course Title	FINANCIAL MANAGEMENT		
Cognitive Level : Up to K4			

Preamble

To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

UNIT – I

Financial Management: Introduction to Financial Management Function - Objective and scope of financial management - Role and purpose - Financial management environment - Functions of finance executives in an organization - Financial distress and insolvency.

Financial Analysis through Ratios: Users of the financial analysis - Sources of financial data for analysis - Calculation and Interpretation of ratios - Analysing liquidity - Analysing leverage - Analysing solvency - Analysing efficiency/ activity - Analysing profitability - Limitations of ratio analysis

UNIT - II

Financing Decisions: Sources of Finance - Different Sources of Finance, Characteristics of different types of long term debt and equity finance - Method of raising long term finance - Different Sources of short term Finance - Internal fund as a source of finance - International sources of finance - Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.

Cost of Capital: Significance of cost of capital - Factors of cost of capital - Measurement of costs of individual components of capital - Weighted average cost of capital (WACC) - Marginal cost of capital - Effective Interest rate

UNIT - III

Capital Structure Decisions: Significance of capital structure - Determinants of capital structure - Capital structure planning and designing - Designing of optimum capital structure - Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure - EBIT- EPS Analysis, Breakeven- EBIT Analysis - Under/ Over Capitalisation.

Leverages: Types of Leverages- Operating, Financial and Combined - Analysis of leverages

UNIT - IV

Capital Investment Decisions: Objective of capital investment decisions - Methods of Investment appraisal - Payback period, Discounted payback period - Accounting Rate of Return (ARR) - Net Present Value (NPV) - The meaning of NPV - Strengths and limitations of NPV method - The working capital adjustment in an NPV analysis - Capital rationing, Equivalent Annual Costs - Internal Rate of return (IRR) - Limitations of the IRR method, Multiple IRRs - Modified internal Rate of Return (MIRR) - Definition and explanation of MIRR - The process for calculating MIRR - Strengths of the MIRR approach - Profitability Index

Adjustment of Risk and Uncertainty in Capital Budgeting Decision: Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate - Scenario Analysis - Sensitivity Analysis.

Dividend Decisions: Basics of Dividends - Forms of dividend - Determinants of dividend - Relevancy and Irrelevancy of Dividend Policies- Traditional Approach - Walter's model - Gordon's model - Modigliani and Miller (MM) Hypothesis.

UNIT - V

Management of Working Capital: The management of working capital- Liquidity and Profitability - The Working capital financing decisions-Primary and Secondary Sources of Liquidity - The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles - Assessment of working capital requirement - Management of Accounts Receivables (Debtors) - Factoring and Forfeiting - Management of Accounts Payables (Creditors) - Management of Inventory - Management of Cash, Treasury management - Banking norms of working capital finance.

Text Book:

I.M.Pandey, “Financial Management”, VikasPublishing House PvtLtd., New Delhi, 2013

Reference Books:

1. A.Murthy, “Financial Management”, Margham Publications, Chennai, 2016
2. Bhalla, V.K., “Financial Management”, S.Chand, New Delhi, 2014.
3. M.Y.Khan and P.K.Jain, “Financial Management”, Tata McGraw- Hill Publishing Co. ltd., New Delhi. 2013.
4. Maheswari S.N, Financial Management, Sultan Chand& Sons, New Delhi, 2017.
5. Sharma R.K & Gupta Shashi, Financial Management, Kalyani Publishers, Chennai, 2008.

Note: Questions shall be set as between theory and problem in the ratio of 40% and 60% respectively.

E-Resources:

<https://resource.cdn.icai.org/62098bosinp8cp1.pdf> (Scope and Objectives of FM)
<https://resource.cdn.icai.org/62099bosinp8cp2.pdf> (Types of Financing)
<https://resource.cdn.icai.org/62100bosinp8cp3.pdf> (Financial Analysis)
<https://resource.cdn.icai.org/62101bosinp8cp4.pdf> (Cost of Capital)
<https://resource.cdn.icai.org/62102bosinp8cp5.pdf> (Financing Decisions)
<https://resource.cdn.icai.org/62103bosinp8cp6.pdf> (Leverage)
<https://resource.cdn.icai.org/62104bosinp8cp7.pdf> (Investment Decisions)
<https://resource.cdn.icai.org/62105bosinp8cp8.pdf> (Risk Analysis)
<https://resource.cdn.icai.org/62106bosinp8cp9.pdf> (Dividend Decision)
<https://resource.cdn.icai.org/62107bosinp8cp10u1.pdf> (Working Capital Mgt)
<https://resource.cdn.icai.org/62108bosinp8cp10u2.pdf> (Cash Mgt)
<https://resource.cdn.icai.org/62109bosinp8cp10u3.pdf> (Inventory Mgt)
<https://resource.cdn.icai.org/62110bosinp8cp10u4.pdf> (Receivable Mgt)
<https://resource.cdn.icai.org/62111bosinp8cp10u5.pdf> (Payable Mgt)
<https://resource.cdn.icai.org/62112bosinp8cp10u6.pdf> (Financing of Working Capital)

Course Outcomes

CO 1	To enable the student to understand the objectives of financial management and scope of financial analysis through ratios.
CO 2	To study the different sources of finance in financing decision to emphasis to cost of capital.
CO 3	To analyse and apply capital structure decisions in determining the optimum capital structure and familiarize with leverages.
CO 4	To enable the student to have an in-depth knowledge about capital investment decision risk and uncertainty and dividend decision.
CO 5	To apply the different concepts in management of working capital.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO	2	2	0	0	0	0	2	2	2	1	2	2

1												
CO 2	3	0	0	0	0	1	2	3	2	2	2	2
CO 3	2	0	0	0	0	1	2	2	2	1	2	2
CO 4	2	0	0	0	0	1	2	3	2	1	2	2
CO 5	3	0	0	0	0	0	2	2	2	1	2	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
2	CO2	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
3	CO3	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
4	CO4	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K2& K3)	1(K4)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 -

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	20	-	25	25	25%
K3	-	20	-	20	20	20%
K4	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Financial Management & Financial Analysis through Ratios:	a) Introduction, Function ,objectives and scope - Role and purpose .	5	Chalk and talk, Power point presentation
	b) Financial management environment, Functions of finance executives in an organization, Financial distress and insolvency.	4	
	c) Users of the financial analysis, Sources of financial data for analysis.	4	
	d) Calculation and Interpretation of ratios, Analysing liquidity, leverage, solvency,efficiency/ activity and profitability ,Limitations of ratio analysis.	5	
II Financing Decisions & Cost of Capital	a) Different Sources of Finance, Characteristics of different types of long term debt and equity finance.	3	Chalk and talk, Power point presentation
	b) Different Sources of short term Finance – Internal, International and other sources of finance-Sale and lease back, Convertible debt, Venture capital, Grants etc.	5	
	c) Significance and Factors of cost of capital.	2	
	d) Measurement of costs of individual components of capital - Weighted average cost of capital (WACC). Marginal cost of capital - Effective Interest rate.	8	

<p>III Capital Structure Decisions & Leverages</p>	<p>a) Determinants and Significance of capital structure, planning and designing of capital structure. b) Designing of optimum capital structure, Theories of Capital Structure and value of the firm. c) EBIT, EPS Analysis, Breakeven, EBIT Analysis, Under/ Over Capitalisation. d) Types of Leverages- Operating, Financial and Combined - Analysis of leverages</p>	<p>2 4 5 7</p>	<p>Chalk and talk, Power point presentation</p>
<p>IV Capital Investment Decisions, Adjustment of Risk and Uncertainty in Capital Budgeting Decision & Dividend Decisions</p>	<p>a) Objective of capital investment decisions , Methods of Investment appraisal - Payback period, Discounted payback period - Accounting Rate of Return - Net Present Value. b) Meaning, Strengths and limitations of NPV, working capital adjustment in an NPV analysis. c) Capital rationing, Equivalent Annual Costs ,IRR , Limitations of IRR, Multiple IRRs, Definition and explanation of Modified IRR, process for calculating MIRR. d) Strengths of the MIRR approach - Profitability Index e) Probability Analysis, Certainty Equivalent Method, Risk Adjusted Discount Rate, Scenario Analysis Sensitivity Analysis. f) Basics of Dividends, Forms of dividend - Determinants of dividend ,Relevancy and Irrelevancy of Dividend Policies. g) Traditional Approach - Walter's model. h) Gordon's model - Modigliani and Miller (MM) Hypothesis.</p>	<p>3 2 3 2 2 2 2 2</p>	<p>Chalk and talk, Power point presentation</p>
<p>V Management of Working Capital</p>	<p>a) WC introduction ,Liquidity and Profitability,The Working capital financing decisions-Primary and Secondary Sources of Liquidity. b) Operating Cycle, Effectiveness of Working Capital based on its operating and cash conversion cycles, Assessment of working capital requirement, Management of Accounts Receivables (Debtors). c) Factoring and Forfaiting, Management of Accounts Payables (Creditors), Management of Inventory, Management of Cash, Treasury management, Banking norms of working capital finance.</p>	<p>6 6 6</p>	<p>Chalk and talk, Power point presentation, Group Discussion</p>

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAA41	Number of Hours/Cycle	5
Semester	IV	Max. Marks	100
Part	III	Credit	4
ALLIED COURSE- IV			
Course Title	Enterprise Information System		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of technology enabled Information Systems and their impact on enterprise-wide processes, risks and controls.

UNIT - I Automated Business Processes

15 Hours

Automated Business Processes: Introduction - Enterprise Business Processes - Automated Business Processes - Risks and its Management - Enterprise Risk Management (ERM) – Controls - Risks and Controls for specific Business Processes - Diagrammatic representation of Business Processes - Regulatory and Compliance Requirements

UNIT - II Financial and Accounting Systems

15

Hours

Financial and Accounting Systems: Introduction - ERP and Non-Integrated Systems - Risks and Controls in an ERP Environment - Audit of ERP Systems - ERP Case Study of a Chartered Accountant Firm - Business Process Modules and their integration with Financial and Accounting Systems - Reporting System and Management Information Systems (MIS) - Data Analytics and Business Intelligence - Business Reporting and Fundamentals of XBRL - Applicable Regulatory & Compliance Requirements

UNIT - III Information Systems and its Components

15

Hours

Information Systems and its Components: Introduction - Information Systems - Components of Information Systems - Information Systems' Controls - Information Systems' Auditing - Audit Trail - Organization Structure and Responsibilities - Segregation of Duties.

UNIT - IV E-commerce, M-commerce and Emerging Technologies

15

Hours

E-commerce, M-commerce and Emerging Technologies: Introduction to E-Commerce and M-Commerce - Components and Architecture of E-Commerce and M-Commerce - Work Flow Diagram for E-Commerce - Risks and Controls related to E-Commerce - Guidelines and Laws governing E-Commerce - Digital Payments - Computing Technologies - Case Studies - Applicable regulatory and compliance requirements - Emerging technologies with its related risks and controls

UNIT - V Core Banking Systems

15

Hours

Core Banking Systems: Overview of Banking Services - Components and Architecture of CBS

– CBS Risks, Security Policy and Controls – Reporting Systems and MIS, Data Analytics and Business Intelligence - Applicable Regulatory and Compliance Requirements.

Text Book:

Nirupama Sekar .G.G Sekar, B Saravana Prasath, Students Guide for Enterprise Information Systems and Strategic Management, CCH Wolters Kluwer Padhuka Books Publications, 2nd Edition , 2018

Reference Books:

1. Ron Weber, Pearson, Information Systems Control and Audit, Education, Third impression, 2009

2. Kenneth C. Laudon, Jane P. Laudon & Rajanish Dass, Management Information Systems, Pearson, 11th Edition, Third Impression, 2011
3. James A Hall, Accounting Information Systems, South-Western College Publishing, 7th Edition, 2012
4. Sandra Senft and Frederick Gallegos, Information Technology Control and Audit, CRC Press, Third edition, 2009
5. Information Technology Risk Management in Enterprise Environments, Jake Kouns & Daniel Minoli, John Wiley & Sons, 2010

E-Resources:

<https://resource.cdn.icai.org/62078bosinterp7-seca-cp1.pdf> (Automated Business Processes) <https://resource.cdn.icai.org/62079bosinterp7-seca-cp2.pdf> (Financial and Accounting Systems) <https://resource.cdn.icai.org/62080bosinterp7-seca-cp3.pdf> (Information Systems) <https://resource.cdn.icai.org/62081bosinterp7-seca-cp4.pdf> (E-commerce, M-commerce and Emerging Technologies) <https://resource.cdn.icai.org/62082bosinterp7-seca-cp5.pdf> (Core Banking Systems)

Course Outcomes

CO 1	To understand automated business process and new terms concerned with enterprise risk management.
CO 2	To introduce financial and accounting systems in the audit concerned with chartered accountant.
CO 3	To study the information system and its components.
CO 4	To enable the student to understand the technology enabled information system.
CO 5	To develop and understanding in core banking system.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	0	1	0	0	1	2	3	1	2	2	2
CO2	3	2	1	0	0	2	2	3	1	2	2	2
CO3	0	0	0	0	0	1	2	3	1	2	2	2
CO4	0	0	1	0	0	1	2	3	1	2	2	2
CO5	0	2	0	0	0	1	2	3	1	2	2	2

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section
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						C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Automated Business Processes	a) Introduction, Enterprise Business Processes - Automated Business Processes, Risks and its Management.	5	Chalk and talk, Power point presentation
	b) Enterprise Risk Management (ERM), Controls, Risks and Controls for specific Business Processes.	5	
	c) Diagrammatic representation of Business Processes. Regulatory and Compliance Requirements	5	
II Financial and Accounting Systems	a) Introduction, ERP and Non-Integrated Systems, Risks and Controls in an ERP Environment, Audit of ERP Systems, ERP Case Study of a Chartered Accountant Firm.	5	Chalk and talk, Power point presentation
	b) Business Process Modules and their integration with Financial and Accounting Systems, Reporting System and Management Information Systems (MIS).	5	
	c) Data Analytics and Business Intelligence - Business Reporting and Fundamentals of XBRL - Applicable Regulatory & Compliance Requirements	5	
III Information Systems and its Components	a) Introduction, Information Systems ,Components of Information Systems.	5	Chalk and talk, Power point presentation
	b) Information Systems' Controls. Information Systems Auditing.	5	
	c) Audit Trail, Organization Structure and Responsibilities ,Segregation of Duties.	5	
IV E-commerce, M-commerce and Emerging Technologies:	a) Introduction, Components and Architecture of E-Commerce and M-Commerce, Work Flow Diagram for E-Commerce.	3	Chalk and talk, Power point presentation
	b) Risks and Controls related to E-	3	

	Commerce, Guidelines and Laws governing E-Commerce. c) Digital Payments, Computing Technologies. d) Case Studies-Applicable regulatory and compliance requirements. e) Emerging technologies with its related risk and controls	3 3 3	
V Core Banking Systems	a) Overview of Banking Services, Components and Architecture of CBS, CBS Risks. b) Security Policy and Controls ,Reporting Systems and MIS. c) Data Analytics and Business Intelligence ,Applicable Regulatory and Compliance Requirements.	5 5 5	Chalk and talk, Power point presentation, Group Discussion

Course Designed by: Dr. T Mary Josephine Isabella CA Ahisek

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAS41	Number of Hours/Cycle	2
Semester	IV	Max. Marks	100
Part	IV	Credit	2
SKILL BASED COURSE - II			
Course Title	E-Filing of Income Tax And GST Returns		
Cognitive Level : Up to K3			

Preamble

To develop an understanding of Income tax return filing and GST return filing and acquire the ability to apply such knowledge in Practical training.

UNIT-I Basics to Income Tax E-Filing

6 Hours

Basics to Income Tax E-Filing: Brief of E-filing website – Browser Settings – Do's and Don'ts in E-filing portal – Instant PAN through Aadhaar – Registration procedure for Individuals – Registration procedure for HUF – Registration procedure for Other than Individual and HUF – Login to e-Filing – Editing Profile Information – Change the password – Change Secret Question(s) and answer(s) – Register DSC – Prevalidate Bank Account – Link Aadhaar with PAN.

UNIT-II Income Tax E-Filing

6 Hours

Income Tax E-Filing : ITR Forms (ITR – 1 to ITR – 7) – Filing of Income Tax Returns and Forms – E-Verification – Filing of Revised Return – Service Request (Refund Re-issue) – Service Request (Others) – Response to Defective Notice – Response to Other Notices – Response to Outstanding Demand – Rectification – e-Nivaran (Grievance Submission).

UNIT-III Tax Deductor and Collector

6 Hours

Tax Deductor and Collector: Registration as Tax Deductor and Collector – Filing of TDS Statements (Form 24Q, Form 26Q, Form 27Q, Form 27EQ) – Filing of other forms (Form 15CA, Form 15G and 15H, Form 26A and 27BA, Form 15CA and 35) – View Tax Credit Statement (Form 26AS).

UNIT-IV Basics to GST E-Filing

6 Hours

Basics to GST E-Filing: Preliminary – Supply – Input Tax Credit – Composition Levy – System Requirements – GST Registration – Aadhaar Authentication – View Saved Application – Filing Clarification – Tracking application status – Amendment of Registration – Resetting of E-mail and Mobile number – Cancellation of Registration – Revocation of Cancellation.

UNIT-V E- Filing of GST Returns

6 Hours

E-Filing of GST Returns: Quarterly Return and Monthly Payments (QRMP) Scheme – Preparation and Filing of Form GSTR-1, GSTR-3B, GSTR-4 – Viewing of Form GSTR-2A, GSTR-2B, GSTR-4A – GST Payments – View Ledgers – Authenticate using DSC, E-Sign or EVC – Tracking Return Status – View e-filed Returns – View Taxpayer's Dashboard – GST Offline Tools.

E-Resources:

<https://www.incometaxindiaefiling.gov.in> – Income Tax E-filing
<https://www.gst.gov.in> – GST E-filing

Course Outcomes

At the end of the course, students would be able to

CO 1	To enable the student to understand the basics to income tax e- filing.
CO 2	To acquire the ability to apply the income tax e-filing.
CO 3	To understand the concepts and tax deductor and collector and filing of the forms.
CO 4	To understand the basics to GST e-filing system.
CO 5	To apply the e-filing of GST returns and payments.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1	0	3	3	0	0	3	1	3	3	1	2	2
CO2	0	3	3	0	0	3	1	3	3	1	2	2
CO3	0	3	3	0	0	3	3	3	3	1	2	2
CO4	0	3	3	0	0	3	3	3	3	1	3	3
CO5	0	3	3	0	0	3	3	3	3	1	3	3

3. High; 2. Moderate; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B
			MCQs		Open choice
			No. Of Questions	K-Level	No. Of Question
1	CO1	Up to K3	2	K1 & K2	1(K3)
2	CO2	Up to K3	2	K1 & K2	1(K3)
3	CO3	Up to K3	2	K1 & K2	1(K3)
4	CO4	Up to K3	2	K1 & K2	1(K3)
5	CO5	Up to K3	2	K1 & K2	1(K3)
No of Questions to be asked			10		5
No of Questions to be answered			5		3
Marks For each Question			3		5
Total Marks for each Section			15		15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	15	-	15	27.28	27.28
K2	15		15	27.28	27.28
K3	-	25	25	45.44	45.44
Total Marks	30	25	55	100	100

LESSON PLAN

UNIT	DESCRIPTION	HOURS	MODE
I Basics to Income Tax E- Filing	a) Brief of E-filing website, Browser Settings – Do's and Don'ts in E-filing portal.	1	Chalk and talk, Power point presentatio n
	b) Instant PAN through Aadhaar, Registration procedure for Individuals, HUF, Other than Individual and HUF.	2	
	c) Login to e-Filing ,Editing Profile Information, Change the password, Secret Question(s) and answer(s).	2	
	d) Register DSC, Prevalidate Bank Account, Link Aadhaar with PAN.	1	
II Income Tax E- Filing	ITR Forms (1to7), Filing of Income Tax Returns andForms, E-Verification, Filing of Revised Return.	3	Chalk and talk, Power point presentatio n
	Service Request (Refund Re-issue), Service Request (Others) . Response to Defective Notice and Other Notices, Outstanding Demand, Rectification, e-Nivaran (Grievance Submission).	3	
III Tax Deduc tor and Collec tor	a) Registration as Tax Deductor and Collector ,Filing of TDS Statements (Forms 24Q,26Q,27Q,27EQ).	2	Chalk and talk, Power point presentatio n
	b) Filing of other forms (Forms 15CA,15G,15H,26A, 27BA, and35) .	3	
	c) View Tax Credit Statement (Form 26AS).	1	
IV Basics to GST E- Filing	a) Preliminary, Supply, Input Tax Credit, Composition Levy, SystemRequirements.	2	Chalk and talk, Power point presentatio n
	b) GST Registration, Aadhaar Authentication, View Saved Application, Filing Clarification, Tracking application status.	2	
	c) Amendment of Registration, Resetting of E-mail and Mobile number, Cancellation of Registration, Revocation of Cancellation.	2	
V E-Filing of GST Retur ns	a) Quarterly Return and Monthly Payments Scheme, Preparation and Filing of Form GSTR-1, 3B, 4.	2	Chalk and talk, Power point presentatio n, Group Discussion
	b) Viewing of Form GSTR-2A, 2B, 4A.	1	
	c) GST Payments , View Ledgers , Authenticate using DSC, E-Sign or EVC, Tracking Return Status ,View e-filed Returns , View Taxpayer's Dashboard ,GST Offline Tools.	3	

Course Designed by: 1. Dr. T Mary Josephine Isabella CA K.K.Ayyanar

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC51	Number of Hours/Cycle	6			
Semester	V	Max. Marks	100			
Part	III	Credit	4			
Core Course XIII						
Course Title	Financial Reporting			L	T	P
Cognitive Level	Up to K3			90		

Preamble

To understand the decision making, manage debt, simplify taxes and financial transparency.

Unit I	Business Combination and Corporate Restructuring	18 Hours
	Introductions – Merger and Demerger – Business Combination – Definitions and Element of Business – Acquisition Method – Determination of the purchase consideration – Purchases price Allocation – Subsequent Measurement and Accounting – Disclosures.	
Unit II	Consolidated & Separate Financial Statements of Group Entities	18 Hours
	Introduction To Consolidated Financial Statements & Separate Financial Statements – Definitions – Consolidation provisions for subsidiaries – Disclosures Requirements.	
Unit III	Analysis of Financial Statements	18 Hours
	Introduction – Financial Statement of Corporate Entities – Characteristics of Good Financial Statements- Best Practices applicable to all Companies.	
Unit IV	Integrated Reporting	18 Hours
	Introduction – Organization Structure – What is Integrated Reporting? – Purpose of Integrated Reporting – Salient features of Integrated Reporting – The Capitals - Capital Contribution in Integrated Reporting – Guiding Principles – Contents of Integrated Reporting – General Reporting Guidance.	
Unit V	Corporate Social Responsibility (CSR)	18 Hours
	Introduction – Applicability of CSR – Statutory Provisions – Definitions – Calculation of Net Profit – CSR Activities as per Schedule VII – Accounting for CSR Transactions – CSR Expenditures as per Income Tax Act – Reporting of CSR – Presentation and Disclosure in Financial Statements.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Taxman's Financial Reporting Vol 2

Reference Books

1. Financial reporting by M R Agarwal
2. Scanner ca final Gr.I Financial Reporting by Dr Arpita Ghose And Gourab Ghose, Shuchita Prakshan (P) Ltd
3. Financial Reporting By CA Praveen Sharma And CA Kapileshwar Bhalla

E-Resources

- <https://www.accaglobal.com>
- <https://www.cfainstitute.org>
- <https://www.ifrs.org/>
- <https://www.iasplus.com/>

Course Outcomes

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

CO1	To acquire knowledge regarding business combinations and corporate restructuring.
CO2	Prepare consolidated and separate financial statements for group entities
CO3	To understand and analyze the financial statements
CO4	To acquire knowledge regarding various aspects of integrated reporting
CO5	To understand CSR activities of a firm and its disclosure

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	2	2	1	0	0	1	1	1	1	1	1	1
C O2	2	1	1	0	0	1	1	1	1	1	1	1
C O3	2	1	1	1	0	1	1	1	1	1	1	1
C O4	2	1	1	1	0	1	1	1	1	1	1	1
C O5	2	1	1	1	0	1	1	1	1	1	1	1

1. High; 2. Moderate; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
2	CO2	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
3	CO3	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
4	CO4	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
5	CO5	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Business Combination and Corporate Restructuring	18 Hours	Mode Class room teachings
	Introductions – Merger and Demerger	5	
	Business Combination – Definitions	4	
	Element of Business – Acquisition Method	3	
	Determination of the purchase consideration – Purchases price Allocation	3	
	Subsequent Measurement and Accounting – Disclosures.	3	
Unit II	Consolidated & Separate Financial Statements of Group Entities	18 Hours	Mode Class room teachings
	Introduction To Consolidated Financial.	5	
	Financial Statements	4	
	Separate Financial Statements – Definitions	2	
	Consolidation provisions for subsidiaries	2	
	Disclosures Requirements.	5	
Unit III	Analysis of Financial Statements	18 Hours	Mode Class room teachings
	Introduction	3	
	Financial Statement of Corporate Entities	6	
	Characteristics of Good Financial Statements	3	
	Financial Statements	6	
Unit IV	Integrated Reporting	18 Hours	Mode Class room teachings
	Introduction – Organization Structure	5	
	What is Integrated Reporting?	4	
	Purpose of Integrated Reporting	3	
	Salient features of Integrated Reporting	3	
	The Capitals	3	
Unit V	Corporate Social Responsibility (CSR)	18 Hours	Mode Class room teachings
	Introduction – Applicability of CSR	3	
	Statutory Provisions – Definitions – Calculation of Net Profit	5	
	CSR Activities as per Schedule VII	3	
	Accounting for CSR Transactions – CSR	3	

	Expenditures as per Income Tax Act		
	Reporting of CSR - Presentation and Disclosure in Financial Statements.	4	

Course designed by: CA Ayyanar

Programme	B.Com (PA)	Programme Code	UPA		
Course Code	20UPAC52	Number of Hours/Cycle	6		
Semester	V	Max. Marks	100		
Part	III	Credit	4		
Core Course XIV					
Course Title	Taxation - II	L	T	P	
Cognitive Level	Up to K3	90			

Preamble

To develop an understanding of the provisions of income-tax law and goods and services tax law.

To acquire the ability to apply such knowledge to make computations and address application oriented issues.

Unit I	Income-Tax Act 1961: Provisions apply to partnership firm	18 Hours
	Definitions – Residential Status-Rate of Tax – AMT provisions apply to firm - Assessment of firm – Changes in firm constitutions – Succession of a firm – Joint and several liability of partners - Dissolution of firm.	
Unit II	Provisions apply to Companies:	18 Hours
	Basic provisions – Definitions – Residential status – POEM- Rate of Taxes- Basic Provisions of MAT – Amalgamation of Company – Demerger of Company – Company Liquidations- Liability of directors of Pvt Ltd in Liquidations.	
Unit III	IT Authorities :	18 Hours

	Class of IT Authorities – Appointment & Control – Instruction to subordinate Authorities – Tax Payer Charter – Jurisdiction of IT officer and Assessing Officer. Assessment Provisions: Inquiry before assessment – Special Audit- Estimation of value of assets – Faceless inquiry and valuation – Assessment – Best Judgment Assessment – Faceless Assessment – Income Escaping Assessment – Time Limit for Assessment	
Unit IV	Goods and Services Tax:	18 Hours
	Import and Export under GST – Refund - Job work – Assessment and Audit- Inspection – Search – Seizure and Arrest.	
Unit V	Demand and Recovery of Tax	18 Hours
	Liability pay in certain cases – offence and penalties – appeal and revisions – Advance ruling under GST – Miscellaneous Provisions.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Gaur V.P & Narang D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition.

Reference Books

1. Vinod K Singhania Students Guide to Income Tax , Taxman’s, New Delhi 2018, Relevant Assessment Year Edition
2. Lal B.B, Income Tax Law and Practice , S Chand, New Delhi, Relevant Assessment Year Edition
3. Gupta S.S, GST Laws and Practices, Taxman’s Publications, New Delhi, 2017.

E-Resources

- <https://cleartax.on>
- <https://www.srcc.edu>
- <https://www.incometax.gov.in/iec/foportal>
- <https://incometaxmanagement.com/>

Course Outcomes

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

CO1	To enable the student to understand the application of income tax to partnership firm
CO2	To illustrate the student about the amalgamation, merger and liquidation of company
CO3	To create & understanding with regard to the appointment, control of IT authorities and assessment of assets.
CO4	To impart the knowledge about import and export under GST, audit, and inspection.
CO5	To enable the student to understand the concept of liability pay, penalties and advance ruling under GST.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	1	3	3	-	-	3	2	1	2	1	1	2
C O2	1	2	3	-	-	3	3	1	2	2	1	2
C O3	1	1	3	-	-	3	3	1	2	2	1	2
C O4	1	1	3	-	-	3	3	1	2	2	1	2
C O5	1	1	3	-	-	3	3	1	2	2	1	2

2. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1 & K2)	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K1 & K2)	2(K2& K2)	1(K3)

3	CO3	Up to K3	2(K1 & K2)	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K1 & K2)	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K1 & K2)	2(K2& K2)	1(K3)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Income-Tax Act 1961: Provisions apply to partnership firm	18 Hours	Mode Class room teachings
	Definitions – Residential Status	5	
	Rate of Tax – AMT provisions apply to firm	4	
	Assessment of firm – Changes in firm constitutions	3	
	Succession of a firm – Joint and several liability of partners	3	
	Dissolution of firm.	3	
Unit II	Provisions apply to Companies	18 Hours	Mode Class room teachings
	Basic provisions – Definitions – Residential status	5	
	POEM- Rate of Taxes	4	
	Basic Provisions of MAT	2	
	Amalgamation of Company	2	
	Demerger of Company – Company	5	

	Liquidations- Liability of directors of Pvt Ltd in Liquidations.		
Unit III	IT Authorities	18 Hours	Mode
	Class of IT Authorities – Appointment & Control	4	Class room teachings
	Instruction to subordinate Authorities – Tax Payer Charter – Jurisdiction of IT officer and Assessing Officer.	5	
	Inquiry before assessment – Special Audit- Estimation of value of assets	3	
	Faceless inquiry and valuation – Assessment Best Judgment Assessment	3	
	Income Escaping Assessment – Time Limit for Assessments.	3	
Unit IV	Goods and Services Tax	18 Hours	Mode
	Import and Export under GST	5	Class room teachings
	Refund - Job work	4	
	Assessment and Audit- Inspection	6	
Search – Seizure and Arrest.	3		
Unit V	Demand and Recovery of Tax	18 Hours	Mode
	Demand and Recovery of Tax	3	Class room teachings
	Liability pay in Certain cases	5	
	Offence and penalties	3	
	Appeal and revisions	3	
	Advance ruling under GST – Miscellaneous Provisions.	4	

Course designed by: CA Ayyanar

Programme	B.Com (PA)	Programme Code	UPA
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Course Code	20UPAC53	Number of Hours/Cycle	5		
Semester	V	Max. Marks	100		
Part	III	Credit	3		
Core Course XV					
Course Title	Banking Theory Law & Practice		L	T	P
Cognitive Level	Up to K2		75		

Preamble

To acquire knowledge working of Indian banking system, performance of banks and banking lending policies and procedures.

Unit I	Banking Legislations an Introduction	15 Hours
	Banking legislation – provisions of banking regulations- definition of banker – relationship between banker and customer – general relationship between banker and customer – obligations of banker – rights of banker – right of appropriation clay ton’s rule – pass book – legal implications of entries in pass book.	
Unit II	Types of bank accounts	15 Hours
	Types of bank accounts-fixed deposit account- savings-current and recurring account- features- benefits- account opening formalities- KYC norms- fixed deposits receipts- non residence deposit account-currency (domestic)account – senior citizen deposit account – flexi deposit account. Bank customer: bank customer- partnership firm, club-joint stock company- joint hindu family- trust-societies.	
Unit III	Negotiable instruments	15 Hours
	Definition- essential features – types- comparsion between cheque, bills and pro note – cheque- crossing- types- endorsement-types of endorsement – holder in due course privileges- holder for value- acceptance for honour – account –reasons for dishonour a cheque.	
Unit IV	Paying and collecting banker	15 Hours
	Precaution before paying a cheque- payment in due course – statutory protection to paying banker- material alterations- closing of an account- collecting bank- statutory profession to collecting banker- negligence liability of collecting banker- duties of collecting banker.	
Unit V	Loans and advances	15 Hours
	Principles of good lending- forms of unsecured advances	

	and secured advances – advance against securities like stock exchange securities, document of title to goods, trust receipts, life policy, supply bills- fixed deposit receipt mortgage- types of mortgage – types of mortgage – hypothecation- pledge- nonperforming assets- causes- remedial measures- management of NPA- debt recovery tribunal.	
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Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Banking theory law and practice -K P M Sundharam and P N Varshney- Sultan Chand and Sons

Reference Books

1. Banking theory law and practice E Gordon and K Natarajan Himalaya Publishing House
2. Banking Theory & Practice - K C Shekhar, Lekshmy Shekhar
3. Banking theory law and practice L. Natarajan

E-Resources

- <https://www.sultanchandandsons.com>
- <https://www.icsi.edu/>
- <https://oms.bdu.ac.in/>
- <https://ebooks.lpude.in/>

Course Outcomes

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

CO1	Explains the banking regulations, banker and customer relationship.
CO2	Identify the various kinds of bank accounts and its uses
CO3	Describes the functionalities of negotiable instruments
CO4	Illustrates the procedures involved in paying and collector banker
CO5	Describe the loans and advances issued by bank

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS 01	PS 02	PS 03	PS 04	PS 05	PS 06	PS 07	PS 08	PS 09	PSO 10	PSO 11	PSO 12
C O1	0	3	1	1	1	0	1	1	0	2	2	2
C O2	0	2	1	1	1	1	1	1	1	2	2	2
C O3	0	2	1	1	1	1	1	1	1	2	1	2
C O4	0	2	1	1	1	1	1	1	1	2	1	2
C O5	0	3	1	1	1	1	1	1	1	2	2	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K2	2(K1 & K2)	2(K1& K1)	1(K2)
2	CO2	Up to K2	2(K1 & K2)	2(K1& K1)	1(K2)
3	CO3	Up to K2	2(K1 & K2)	2(K1& K1)	1(K2)
4	CO4	Up to K2	2(K1 & K2)	2(K1& K1)	1(K2)
5	CO5	Up to K2	2(K1 & K2)	2(K1& K1)	1(K2)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	40	-	45	45	45%
K2	5	50	-	55	55	55%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Banking Legislations an Introduction	15 Hours	Mode
	Banking legislation – provisions of banking regulations	3	Class room teachings
	definition of banker – relationship between banker and customer	3	
	general relationship between banker and customer	3	
	obligations of banker – rights of banker	3	
	Right of appropriation clay ton’s rule – pass book – legal implications of entries in pass book.	3	
Unit II	Types of bank accounts	15 Hours	
	Types of bank accounts-fixed deposit account- savings- current and recurring account	3	Class room teachings
	Features- benefits- account opening formalities- KYC norms	3	
	Fixed deposits receipts- non residence deposit account-currency (domestic)account	2	
	Senior citizen deposit account – flexi deposit account.	2	
	Bank customer: bank customer- partnership firm, club-joint stock company- Joint Hindu family- trust-societies.	5	
Unit III	Negotiable instruments	15 Hours	
	Definition- essential features – types- comparison between cheque,	3	Group discussion
	Bills and pro note – cheque- crossing- types- endorsement	3	
	Holder in due course privileges	3	
	Holder for value- acceptance for honour	3	
	Account –reasons for dishonour a cheque.	3	
Unit IV	Paying and collecting banker	15 Hours	

	Precaution before paying a cheque- payment in due course	3	PPT Presentation
	Statutory protection to paying banker- material alterations-	3	
	Closing of an account- collecting bank-	3	
	Statutory profession to collecting banker-	3	
	Negligence liability of collecting banker- duties of collecting banker.	3	
Unit V	Loans and advances	15 Hours	Mode
	Principles of good lending- forms of unsecured advances and secured advances	3	Class room teachings
	Advance against securities like stock exchange securities, document of title to goods,	3	
	Trust receipts, life policy, supply bills- fixed deposit receipt mortgage	3	
	Types of mortgage -hypothecation- pledge	3	
	Non Performing Assets- causes- remedial measures- management of NPA- debt recovery tribunal.	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA
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Course Code	20UPAC54	Number of Hours/Cycle	2			
Semester	V	Max. Marks	100			
Part	III	Credit	2			
Core Course XVI						
Course Title	INTERNSHIP			L	T	P
Cognitive Level	Up to K3					

❖ 24 days training for students will be given to students at Auditor's office.

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC55	Number of Hours/Cycle	5			
Semester	V	Max. Marks	100			
Part	III	Credit	4			
Core Course XIII						
Course Title	Human Resource Management			L	T	P
Cognitive Level	Up to K3			75		

Preamble

To develop an understanding of the concept in Human Resource Management and its planning, techniques and acquire required skills to apply it organization.

Unit I	Introduction of Human Resources Management	15 Hours
	Definition, Importance of Human Resources, Objectives of Human Resources Management, Qualities of a good personnel manager – Evolution and growth of Personnel Management in India. Human Resource Policies: Need, type and scope – Advantage for a written policy - Human Resources policies and work Culture.	
Unit II	Human Resource Planning	15 Hours
	Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description and Job Specification.	
Unit III	Recruitment and selection	15 Hours
	Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods; Personnel Search, Selection Instruments, Reduction of recruitment costs. Functions of Human Resources Management from Procurement to Separation: Placement, Induction, Transfers, Promotions, and Disciplinary actions, Termination of Services: Resignation, Dismissal, Retrenchment and Voluntary Retirement Schemes, Exit Interviews, Prevention of employee turnover.	
Unit IV	Performance Evaluation	15 Hours
	Ranking, rating scales, critical incident method, Removing subjectivity from evaluation, MBO as a method of appraisal, Job evaluation, Criteria for Promotions and job enrichment.	
Unit V	Rewards Management	15 Hours

	Wage and Salary Administration: Meanings, Calculation of Wage, Salary, Perquisites, Compensation Packages, Cost of Living Index and Calculation of Dearness Allowance, Rewards and Incentives: Financial and nonfinancial incentives, Productivity – linked Bonus, Compensation Criteria.	
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Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Human Resource Management – Dr.S.S.Khanka

Reference Books

1. Ashwathappa, K., Human Resource Management, 6th Edition, Tata McGrawHill Education Pvt. Ltd., 2010.
2. Dessler, G., Human Resource Management, 12th Edition, Pearson, 2011.
3. Ivanecevich, J.M., Human Resource Management, 10th Edition, Tata McGrawHill Education Pvt. Ltd., 2010.
4. Mamoria, C.B. and Gaonkar, S.V., Personnel Management, Himalaya Publishing House, 2011.

E-Resources

- <https://open.lib.umn.edu/>
- <https://www.aihr.com/>
- <https://www.techtarget.com/>
- <https://www.pockethrms.com/>

Course Outcomes

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

CO1	Enable the student to understand the concept of human resource management
CO2	To study about the human resource planning
CO3	To enable the students to analyze recruitment, selection And termination of services
CO4	To enable the student to understand performance evaluation and its techniques
CO5	To apply the different concept of reward management system

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS 01	PS 02	PS 03	PS 04	PS 05	PS 06	PS 07	PS 08	PS 09	PSO 10	PSO 11	PSO 12
C O1	0	0	0	0	0	0	0	1	2	1	2	2
C O2	0	1	0	0	0	0	0	1	2	2	2	2
C O3	0	1	0	0	0	0	0	1	2	1	2	2
C O4	0	1	0	0	0	0	0	1	2	1	2	2
C O5	0	1	0	0	0	0	0	1	2	1	2	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Introduction of Human Resources Management	15 Hours	Mode
	Introduction of Human Resources Management	3	PPT Presentation
	Definition, Importance of Human Resources, Objectives of HRM, Qualities of a good personnel manager	3	
	Evolution and growth of Personnel Management in India	3	
	Human Resource Policies: Need, type and scope – Advantage for a written policy	3	
	Human Resources policies and work Culture.	3	
Unit II	Human Resource Planning	15 Hours	Mode
	Human Resources Planning	3	Class room teachings
	Long and Short term planning	3	
	Job Analysis	2	
	Skills inventory	2	
	Job Description and Job Specification	5	
Unit III	Recruitment and selection:	15 Hours	Mode
	Purposes, types and methods of recruitment and selection	3	Group discussion
	Relative merits and demerits of the different methods; Personnel Search, Selection Instruments	3	
	Reduction of recruitment costs. Functions of Human Resources Management from Procurement to Separation: Placement, Induction, Transfers, Promotions, Disciplinary actions, Prevention of employee turnover	3	
	Termination of Services: Resignation, Dismissal, Retrenchment	3	
	Voluntary Retirement Schemes, Exit Interviews	3	

Unit IV	Performance Evaluation	15 Hours	Mode
	Ranking, rating scales, critical incident method,	3	Class room teachings
	Removing subjectivity from evaluation	3	
	MBO as a method of appraisal	3	
	Job evaluation	3	
	Criteria for Promotions and job enrichment	3	
Unit V	Rewards Management	15 Hours	Mode
	Wage and Salary Administration: Meanings	3	Class room teachings /PPT Presentation
	Calculation of Wage, Salary, Perquisites, Compensation Packages, Cost of Living Index	3	
	Calculation of Dearness Allowance, Rewards and Incentives	3	
	Financial and nonfinancial incentives	3	
	Productivity – linked Bonus, Compensation Criteria.	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAE53	Number of Hours/Cycle	4			
Semester	V	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course - I						
Course Title	Principles of Marketing			L	T	P
Cognitive Level	Up to K3			60		

Preamble

To develop the students in understanding the market, customers and having insight into what they want, need, value.

Unit I	Introduction	12 Hours
Introduction	Meaning - Definitions - Nature and scope of marketing - Importance of Marketing - Selling v/s Marketing - Marketing Strategies Market and Market Segmentation - Meaning of Markets - Types of Markets - Market Segmentation - Meaning - Bases for Market Segmentation - Global Marketing	
Unit II	Marketing Mix	12 Hours
Marketing Mix	Product - Concept of Product - Consumer & Industrial goods - Packaging- Functions of Packaging - Branding and Trademarks. - Concept of Product Life Cycle. Price - Importance of Price - Factors affecting price of product and Service, Distribution - Meaning - Types of Distribution Channels - Factors affecting distribution Channels Promotion - Methods of Promotion	
Unit III	Consumer Behaviour	12 Hours
	Meaning - Definition - Importance of Consumer Behaviour - Factors affecting Consumer Behaviour - Consumer Protection Act 1986 - its Features, Definition of Consumer, Consumer courts.	
Unit IV	E- Business	12 Hours

	Meaning of E- business. - Scope - Types of E-Business. - Advantages of E- Business. - Limitations of E- Business. Tele Marketing or Tele Shopping. - Meaning of Tele Marketing. - Procedure of Tele Marketing Transactions. - Features of Tele Marketing. Digital Mobile Marketing - Meaning - Mobile Apps used for Digital Marketing Virtual Marketing. - Meaning of Virtual Marketing. - Characteristics of Virtual Marketing. - Importance of Virtual Marketing.	
Unit V	Marketing Information System Marketing	12 Hours
	Definition, purpose, scope and Components of Marketing Information System Marketing Research - meaning Importance and application of marketing research.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Principles of marketing – Philip T.kotler

Reference Books

1. Principles of marketing – Rajeev Bansals
2. Principles of marketing – C.B. Gupta
3. Principles of marketing – Dr.Mrinal Kanti Das , Dr.Sowmiya Mukhaerjee

E-Resources

- <https://ipsedu.in>
- <https://study.sagepub.com>
- <https://cpdonline.co.uk/>
- <https://library.wbi.ac.id/>

Course Outcomes

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

CO1	To acquire the knowledge regarding the local and global market
CO2	To understand the marketing mix
CO3	To understand the consumer behaviour and consumer protection act
CO4	To enable the students to know the various kinds of E-marketing
CO5	To understand marketing information system and its application

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS 01	PS 02	PS 03	PS 04	PS 05	PS 06	PS 07	PS 08	PS 09	PSO 10	PSO 11	PSO 12
C 01	0	1	0	0	0	0	0	2	1	1	1	2
C 02	0	1	0	0	0	0	0	2	1	1	1	2
C 03	0	1	0	0	0	0	0	2	1	1	1	2
C 04	0	1	0	0	0	0	0	2	1	1	1	2
C 05	0	1	0	0	0	0	0	2	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Introduction	12Hours	Mode
	Meaning - Definitions - Nature and scope of marketing - Importance of Marketing -	4	Class room teachings
	Selling v/s Marketing - Marketing Strategies Market and Market Segmentation -	2	
	Meaning of Markets - Types of Markets -	2	
	Market Segmentation - Meaning -	2	
	Bases for Market Segmentation - Global Marketing	2	
Unit II	Marketing Mix	12Hours	
	Product - Concept of Product - Consumer & Industrial goods	2	Group discussion
	Packaging- Functions of Packaging - Branding and Trademarks.	2	
	Concept of Product Life Cycle. Price - Importance of Price	2	
	Factors affecting price of product and Service, Distribution - Meaning -	2	
	Types of Distribution Channels - Factors affecting distribution Channels Promotion - Methods of Promotion	4	
Unit III	Consumer Behaviour	12Hours	
	Meaning- Definition - Importance of Consumer Behavior -	2	Role play
	Factors affecting Consumer Behavior -	2	
	Consumer Protection Act 1986	2	

	Features, Definition of Consumer	2	
	Consumer courts.	4	
Unit IV	E- Business	12Hours	Mode
	Meaning of E- business. - Scope - Types of E- Business. - Advantages of E-Business. - Limitations of E- Business	4	PPT Presentation
	. Tele Marketing or Tele Shopping. - Meaning of Tele Marketing. - Procedure of Tele Marketing Transactions.	2	
	- Features of Tele Marketing. Digital Mobile Marketing - Meaning - Mobile Apps used for	2	
	Digital Marketing Virtual Marketing. - Meaning of Virtual Marketing. -	2	
	Characteristics of Virtual Marketing. - Importance of Virtual Marketing.	2	
Unit V	Marketing Information System Marketing	12Hours	Mode
	Definition, purpose, scope	4	PPT Presentation
	Components of Marketing Information System Marketing Research	4	
	Meaning - Importance and application of marketing research.	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA
Course	20UPAE51	Number of Hours/Cycle	4

Code						
Semester	V	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course - I						
Course Title	Principles and Practice of Insurance			L	T	P
Cognitive Level	Up to K3			60		

Preamble

To provide a basic understanding of the Insurance Mechanism.

To give an overview of major Life Insurance and General Insurance Products

Unit I	Risk Management and Insurance	12 Hours
	Understanding of Risk Management – Different Types of Risks – Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance – Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities	
Unit II	Insurance Business and Market	12 Hours
	Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers – Role of Insurance in Economic Development and Social Security – Insurance Specialists – Role of Regulators – Other Bodies Connected with Insurance	
Unit III	Insurance Terminology and Insurance Customers	12 Hours
	Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers – Different Customer Needs – Importance of Customers – Customer Satisfaction – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior	
Unit IV	Insurance Contract	12 Hours
	Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause	
Unit V	Insurance Products	12 Hours

	Life Insurance Products: Risk of Dying Early – Risk of Living too Long –Products offered – Term Plans. General Insurance Products: Risks faced by Owner of Asset— Products covering Marine and Transit Risks - Products Covering Miscellaneous Risks	
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Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Insurance principles and practice – MN Mishra, SB Mishra , S.Chand.

Reference Books

1. Life insurance principles and practice – KC Mishra, CS Kumar.
2. Insurance – Dr. A. Murthy, Margham Publications.
3. Insurance principles and practice – Sanjeeva.

E-Resources

- <https://sahityabhawanpublications.com>
- <https://insurnceinstituteofindia.com>
- <https://www.ia.org>
- <https://icsi.edu>

- **Course Outcomes**

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

CO1	To enable the students to understand the risk management
CO2	To understand the various types insurers and their role
CO3	To understand the insurance terminologies
CO4	To learn the various types of contracts
CO5	To understand the different types of insurance products

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS 01	PS 02	PS 03	PS 04	PS 05	PS 06	PS 07	PS 08	PS 09	PSO 10	PSO 11	PSO 12
C O1	1	1	0	0	0	0	0	2	1	1	1	2
C O2	1	1	0	0	0	0	0	2	1	1	1	2
C O3	1	1	0	0	0	0	0	2	1	1	1	2
C O4	1	1	0	0	0	0	0	2	1	1	1	2
C O5	1	1	0	0	0	0	0	2	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Risk Management and Insurance	12Hours	Mode
	Understanding of Risk Management – Different Types of Risks	4	Class room teachings
	Actual and Consequential Losses – Management of Risks	2	
	Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance	2	
	Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities	2	
	Unit II		
Insurance Business and Market	12Hours	Mode	
Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers	2	Group discussion	
Role of Insurance in Economic Development and Social Security – Insurance Specialists	2		
Role of Regulators – Other Bodies Connected with Insurance	4		
Unit III			
Insurance Terminology and Insurance Customers	12Hours		Mode
Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers	2		PPT Presentation
Different Customer Needs – Importance of Customers	2		
Customer Satisfaction – Customer Behaviour at Purchase Point	2		
Customer Behaviour when Claim Occurs	3		
Importance of Ethical Behaviour	3		
Unit IV			
Insurance Contract	12Hours	Mode	

	Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest	4	PPT Presentation
	Principle of Indemnity, Principle of Subrogation	2	
	Principle of Contribution	2	
	Relevant Information Disclosure	2	
	Principle of utmost Good Faith, Relevance of Proximate Cause	2	
Unit V	Insurance Products	12Hours	Mode
	Life Insurance Products: Risk of Dying Early – Risk of Living too Long – Products offered	6	Class room teachings
	Term Plans. General Insurance Products: Risks faced by Owner of Asset	3	
	Products covering Marine and Transit Risks	3	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA		
Course Code	20UPAE52	Number of Hours/Cycle	4		
Semester	V	Max. Marks	100		
Part	III	Credit	4		
Core Elective Course - I					
Course Title	Financial Services and Capital Marketing		L	T	P
Cognitive Level	Up to K3		60		

Preamble

Unit I	Global Financial Markets	12 Hours
Introduction	Introduction to Global Financial Market - Role of Financial Market in Economic Development of a country -Stakeholders in Financial Market (Domestic and Global) - Indian Financial Market scenario	
Unit II	Impact of various Policies of Financial Markets	12 Hours
	Credit Policy of RBI -Fed Policy - Inflation Index, CPI, WPI, etc.	
Unit III	Capital Market	12 Hours

	Primary • New Issue Market – Domestic and Global - Private Placement , QIP, Disinvestment -Right Issue Secondary Market -Stock Market Operations - Indian Debt Market	
Unit IV	Money Market	12 Hours
	Basics of Money Market - Money Market Participants -Money Market Instruments - Repo and Reverse Repo - CRR, SLR - MIBOR, LIBOR - Government Securities Market	
Unit V	Institutions and Intermediaries	12 Hours
	Depository -Stock and Commodity Exchanges – Indian and Global - Intermediaries - Institutional Investors -FPIs- Custodians -Clearing Houses	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Capital market and financial services – Dr Mahesh Kulkarni, Dr Suhas Mahajan

Reference Books

1. Capital market in India – Deepak R Raste
2. Financial market institutions and Financial Services- Prof Bimal Jaiswal, Dr Bhuvana Venkataraman
3. Financial market and Investment Management – Dr Agarwal

E-Resources

- <https://www.bookganga.com>
- <https://www.kopykitab.com>
- <https://www.makemydelivery.com>
- <https://www.quora.com>

Course Outcomes

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

CO1	To understand the global financial market
CO2	To enable the students to know the impact of various Policies of Financial Markets
CO3	To understand the capital market
CO4	To understand the money market
CO5	To learn the various institutions and intermediaries

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	0	1	0	0	1	0	0	2	1	1	1	2
C O2	0	1	0	0	1	0	0	2	1	1	1	2
C O3	0	1	0	0	1	0	0	2	1	1	1	2
C O4	0	1	0	0	1	0	0	2	1	1	1	2
C O5	0	1	0	0	1	0	0	2	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Global Financial Markets	12Hours	Mode	
	Introduction to Global Financial Market Role of Financial Market in Economic Development of a country	4	Class room teachings	
	Stakeholders in Financial Market	2		
	Domestic and Global Market	3		
	Indian Financial Market scenario	3		
Unit II	Impact of various Policies of Financial Markets	12Hours		Mode
	Credit Policy of RBI	2	Class room teachings	
	Fed Policy	3		
	Inflation Index	3		
	CPI	2		
	WPI	2		
Unit III	Capital Market	12Hours	Mode	
	Primary • New Issue Market	2	Group discussion	
	Domestic and Global market	2		
	Private Placement , QIP, Disinvestment	2		
	Right Issue	2		
Secondary Market • Stock Market Operations • Indian Debt Market	4			
Unit IV	Money Market	12Hours	Mode	
	Basics of Money Market, Money Market Participants	4	PPT Presentation	
	Money Market Instruments ,Repo and Reverse Repo, CRR, SLR	2		
	MIBOR, LIBOR	2		
	Government Securities Market	2		
	Unit V	Institutions and Intermediaries		12Hours
	Depository, Stock and Commodity	4		

	Exchanges		Class room teachings
	Indian and Global Intermediaries, Institutional Investors	4	
	FPIs, Custodians, Clearing Houses	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAS51	Number of Hours/Cycle	2			
Semester	V	Max. Marks	50			
Part	IV	Credit	2			
Skill Based Course - III						
Course Title	MS Office			L	T	P
Cognitive Level	Up to K3			30		

Preamble

To train the students how to use MS Office applications in office work such as creating professional-quality documents; store, organize and analyze information; arithmetic operations and functions; and create dynamic slide presentations with animation, narration, images, and much more, digitally and effectively.

Unit I	Introduction	6 Hours
	Introduction to computers- History- Basic Anatomy of Computer- Components and Functions- Input and Output devices- External storage devices.	
Unit II	Ms - Word	7 Hours
	Ms. word Creating, editing, saving and printing text documents - Font and paragraph formatting - Simple character formatting - Inserting tables, smart art, page breaks - Using lists and styles - Working with images - Using Spelling and Grammar check- Understanding document properties- Mail Merge.	
Unit III	Ms - Excel	6 Hours
	Ms. Excel Spreadsheet basics - Creating, editing, saving and printing spreadsheets - Working with functions & formulas Modifying worksheets with color & auto formats Graphically representing data : Charts & Graphs Speeding data entry : Using Data Forms- Analyzing data : Data Menu, Subtotal, Filtering Data- Formatting worksheets- Securing & Protecting	

	spreadsheets	
Unit IV	Ms - Power Point	5 Hours
	Ms. Power Point Opening, viewing, creating, and printing slides - Applying auto layouts- Adding custom animation - Using slide transitions- Graphically representing data : Charts-& Graphs Creating Professional Slide for Presentation.	
Unit V	Internet	6 Hours
	Internet - Understanding how to search/Google - bookmarking and Going to a specific website - Copy and paste Internet content into your word file and emails - Understanding social media platforms such as Facebook - & Many more learn with best practices.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

- 1. Computer Fundamentals MS Office – Anupam jain, Navneet mehra

Reference Books

E-Resources

1. Microsoft office 2019 – Wallace Wang
2. Office 2019 – Michael price
3. Microsoft office 2010 – Prof.Sathish Jain , M.Geetha BPB Publication

Course Outcomes

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

CO1	To understand the basic concepts of computer
CO2	To understand the MS Word and its usage
CO3	To understand the MS Excel and its usage
CO4	To know and apply the Ms Power point
CO5	To understand the internet accessibility

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	0	1	1	1	1	1	0	1	1	1	2	2
C O2	0	1	1	1	1	1	0	1	1	1	2	2
C O3	0	2	1	1	1	1	0	1	1	1	2	2
C O4	0	1	1	1	1	1	0	1	1	1	2	2
C O5	0	3	1	1	1	1	0	1	1	1	2	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2 (K1 & K1)	1 (K2)
2	CO2	Up to K3	2 (K2 & K2)	1 (K2)
3	CO3	Up to K3	2 (K2 & K2)	1 (K2)
4	CO4	Up to K3	2 (K3 & K3)	1 (K3)
5	CO5	Up to K3	2 (K3 & K3)	1 (K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	6	-	6	11%	11%
K2	12	15	27	49%	49 %
K3	12	10	22	40%	40 %
Total Marks	30	25	55	100%	100 %

Lesson Plan

Unit I	Introduction	6 Hours	Mode
	Introduction to computers	1	PPT Presentatio n
	History- Basic Anatomy of Computer- Components and Functions	2	
	Input and Output devices	1	
	External storage devices.	1	
Unit II	Ms. word	7 Hours	
	Creating, editing, saving and printing text documents	1	PPT Presentatio n
	Font and paragraph formatting→ Simple character formatting	1	
	Inserting tables, smart art, page breaks→ Using lists and styles	1	
	Working with images→ Using Spelling and Grammar check	2	
	Understanding document properties→ Mail Merge.	2	
Unit III	Ms. Excel	6Hours	Mode
	Spreadsheet basics→ Creating, editing, saving and printing spreadsheets→	2	PPT Presentatio n
	Working with functions→& formulas	1	
	Modifying worksheets with color→& auto formats	1	
	Graphically representing data : Charts→& Graphs Speeding data entry : Using Data Forms	1	
	Analyzing data: Data Menu, Subtotal, Filtering Data→ Formatting worksheets→	1	

	Securing-& Protecting spreadsheets.		
Unit IV	Ms - Power Point	5Hours	Mode
	Ms. Power Point Opening, viewing	1	PPT Presentatio n
	creating, and printing slides- Applying auto layouts	1	
	Adding custom animation- Using slide transitions	1	
	Graphically representing data : Charts-& Graphs	1	
	Creating Professional Slide for Presentation.	1	
Unit V	Internet	6Hours	Mode
	Internet Understanding how to search/Google	2	PPT Presentatio n
	Bookmarking and Going to a specific website-	1	
	Copy and paste Internet content into your word file and emails-	1	
	Understanding social media platforms such as Face book	1	
	Many more learn with best practices.	1	

Course designed by: Mrs S Selva Meena

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC61	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Course XVIII						
Course Title	Principles of Management			L	T	P
Cognitive Level	Up to K3			90		

Preamble

To develop the students to understand the principles, techniques, and concepts needed for managerial analysis and decision making.

Unit I	Introduction and Evolution	18 Hours
	Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of Management Thought and approaches, emerging trends and challenges of management in global scenario.	
Unit II	Planning	18 Hours
	Planning Concept, process and types. Decision making- concept and process; Bounded rationality; Management by objectives; Corporate Planning; Environmental analysis and diagnosis: Strategy formulation	
Unit III	Organizing	18 Hours
	Organizing Concept, nature, process and significance; Authority and Responsibility relationships; Centralization and Decentralization; Departmentation; Organization Structure- forms – span of management.	
Unit IV	Staffing ,Motivation and Leadership	18 Hours
	Motivating and Leading people at work; Motivation concepts; Theories; motivational techniques- Concept and Leadership styles; Leadership Theories-Communication: Nature, Process, Networks and Barriers, Effective Communication	
Unit V	Managerial Control and Management of Change	18 Hours
	Managerial Control Concept and process; Effective Control System; Techniques of Control traditional and	

	modern- Management of Change Concept, nature, process of planned change; Resistance to Change; Emerging horizons of management in a changing Environment	
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Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Principles of Management – Dr. J.Jayasankar

Reference Books

1. Principles of Management – K.Natarajan, K.P. Ganesan
2. Principles of Management – Rajeev Bansals
3. Principles of Management – P C Tripathi

E-Resources

- <https://ebooks.Ipude.in>
- <https://freebookcentre.net>
- <https://www.managementstudyguide.com>
- <https://www.mindtools.com/>

Course Outcomes

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

CO1	To acquire knowledge regarding the basic concepts of management
CO2	To understand the management planning and decision making process
CO3	To enable the students to understand how the organizing function
CO4	To enable students to know the concepts of motivation and leadership
CO5	To understand the managerial control and change management

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	P S 01	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
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CO1	1	1	0	0	0	0	0	0	0	1	1	1
CO2	1	2	0	0	0	0	0	1	0	1	1	1
CO3	1	1	0	0	0	0	0	1	0	1	1	1
CO4	1	1	0	1	0	0	0	1	0	1	1	1
CO5	1	3	0	0	0	0	0	1	0	1	1	1

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1&K2)	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K1&K2)	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K1&K2)	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K1&K2)	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K1&K2)	2(K2& K2)	1(K3)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%

K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Introduction and Evolution	18 Hours	Mode
	Concept, nature, process and significance of management	5	PPT Presentation
	Managerial roles; An overview of functional areas of management	4	
	Development of Management Thought and approaches	3	
	Emerging trends	3	
	Challenges of management in global scenario	3	
Unit II	Planning	18 Hours	Mode
	Planning Concept, process and types	5	Group Discussion
	Decision making- concept and process; Bounded rationality	4	
	Management by objectives	2	
	Corporate Planning	2	
	Environmental analysis and diagnosis: Strategy formulation	5	
Unit III	Organizing	18 Hours	Mode
	Concept, nature	5	Group discussion
	process and significance	4	
	Authority and Responsibility relationships	3	
	Centralization and Decentralization; Departmentation	3	
	Organization Structure- forms – span of management	3	
Unit IV	Motivating and Leading	18 Hours	Mode
	Motivating and Leading people at work;	5	Class room teachings
	Motivation concepts; Theories; motivational techniques-	4	
	Concept and Leadership styles; Leadership Theories-	3	
	Communication: Nature, Process,	3	
	Networks and Barriers, Effective Communication	3	
Unit V	Managerial Control	18 Hours	Mode
	Concept and process; Effective Control System;	5	Class room teachings
	Techniques of Control traditional and modern- Management of Change	4	

	Concept and nature	3	
	process of planned change; Resistance to Change;	3	
	Emerging horizons of management in a changing Environment	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC62	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Course XIX						
Course Title	Entrepreneurship Development			L	T	P
Cognitive Level	Up to K3			90		

Preamble

To motivate the students to be self employed and will get theoretical knowledge on how to start an enterprise of their own. Practical knowledge can be obtained through assignments like writing a project report to obtain finance or interviewing existing entrepreneurs.

Unit I	Introduction	18 Hours
	Definition and concept of entrepreneur b. Qualities of entrepreneur c. Skills required for entrepreneurs: d. Functions of entrepreneurs	
Unit II	Origin and Development of Entrepreneurship	18 Hours
	Brief historical background, Theories of entrepreneurship - Role of entrepreneur in economic development Entrepreneur V/s Intrapreneur, features of Intrapreneurs. Types of entrepreneurs- Recent trends- sociopreneur, edupreneur, ecopreneur, and agropreneur Women entrepreneurs- features.	
Unit III	Identification of Business Opportunities	18 Hours
	SWOT analysis Environment scanning-meaning and benefits Factors considered for environment scanning. Sources and steps involved in identification of business opportunities. Market research- meaning, need for market research, techniques in market research field survey techniques, test marketing, Delphi technique, desk research, observation method and experiment method.	
Unit IV	Project Formulation	18

		Hours
	Meaning and concept of project formulation Stages in project formulation a)Elements of project formulation b) Project Appraisal-concept and features, methods of appraisal c)Project Selection-meaning, Factors to be considered for project selection d) Project report-meaning importance and contents of project report.	
Unit V	Innovation in Entrepreneurship	18 Hours
	Purposeful innovation-unexpected success/failure, process need, change in demography, industry and market structure, incongruities, change in perception, new knowledge Principles of purposeful innovation-Do's, Don'ts and the three conditions Incubation centres-meaning, services and role of incubation centres, study of any two incubation centres in Goa. Self-help groups-meaning and role.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Entrepreneurship Management by Peter Drucker

Reference Books

- Entrepreneurship Development and Management-Jose Paul, Ajith Kumar (Himalaya publishing house)
- Entrepreneurial Development-C.B. Gupta and Srinivasan(Sultan Chand)
- Entrepreneurship Management- Achut P. Pednekar(Himalaya publishing house)

E-Resources

- <https://www.yourarticlelibrary.com/>
- <https://www.shaalaa.com/>
- <https://www.businessmanagementideas.com/>
- <https://www.et.undp.org/>

Course Outcomes

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

CO1	To acquire the knowledge regarding the basic concepts of entrepreneur
CO2	To understand the basic concepts of entrepreneurship
CO3	To identify the business opportunities
CO4	To understand the various stages of project formulation and

	selection
CO5	To acquire knowledge regarding innovation in entrepreneurship

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	0	1	0	0	0	0	0	1	0	1	2	1
CO2	0	2	0	1	0	0	0	1	0	1	1	1
CO3	0	1	0	1	0	0	0	1	0	1	2	1
CO4	0	1	0	1	0	0	0	1	0	1	2	1
CO5	0	3	0	0	0	0	0	1	0	1	2	1

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K1& K2)	2(K2& K2)	1(K3)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Introduction	18 Hours	Mode
	Definition and concept of entrepreneur	6	Class room teachings
	Qualities of entrepreneur	5	
	Skills required for entrepreneurs	4	
	Functions of entrepreneurs	3	
Unit II	Origin and Development of Entrepreneurship	18 Hours	Mode
	Brief historical background	3	Class room teachings
	Theories of entrepreneurship-	5	
	Role of entrepreneur in economic development Entrepreneur V/s Intrapreneur,	4	
	Features of Intrapreneurs. Types of entrepreneurs	2	
	- Recent trends-sociopreneur, edupreneur , ecopreneur, and agropreneur Women entrepreneurs- features.	5	
Unit III	Identification of Business Opportunities	18 Hours	Mode
	SWOT analysis Environment scanning-meaning and benefits	2	Group discussion
	Factors considered for environment scanning. Sources and steps involved in identification of business opportunities.	5	
	Market research- meaning, need for market research	4	
	techniques in market research field survey techniques, test marketing	3	
	Delphi technique, desk research, observation method and experiment method.	3	
	Unit IV	Project Formulation	
Meaning and concept of project formulation Stages in project formulation		5	PPT Presentation
Elements of project formulation ,Project Appraisal-concept and features,		4	
Methods of appraisal and Project Selection-		3	

	meaning		
	Factors to be considered for project selection	3	
	Project report-meaning importance and contents of project report.	3	
Unit V	Innovation in Entrepreneurship	18 Hours	Mode
	Purposeful innovation-unexpected success/failure, process need	5	Class room teachings / PPT Presentation
	Change in demography, industry and market structure, incongruities, change in perception,	4	
	New knowledge Principles of purposeful innovation-Do's, Don'ts and the three conditions	3	
	Incubation centres-meaning, services and role of incubation centres, study of any two incubation centres in Goa.	3	
	Self-help groups- meaning and role.	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC63	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Course XX						
Course Title	INTERNATIONAL TAXATIONS			L	T	P
Cognitive Level	Up to K3			90		

Preamble

To develop an understanding of the provisions of International Taxation and taxation of Non Resident.

To acquire the ability to apply such knowledge to make computations and address application oriented issues.

Unit I	Income-Tax Act 1961: Transfer Pricing	18 Hours
	– Introduction – Meaning and significance of Arms Length Pricing (ALP) – Computation of income from transaction with Non Resident – Computation of ALP – Meaning of Associated Enterprises – Meaning of International Transaction – Documentation and compliance.	
Unit II	Non Resident Taxation	18 Hours
	Introduction – Definitions – Charges of Income Tax - Residential status – Scope of Total Income – Exempt income Non Resident – Presumptive Income of Non Resident – Capital Gain Taxation of Non Resident.	
Unit III	Double Taxation Relief	18 Hours
	Concept of Double Taxation Relief – Types of Relief – Provision of Double Taxation Relief – Concept of Permanent Establishment – Taxation of Business processing unit in India.	
Unit IV	Advance Ruling	18 Hours
	Introduction – Definition – Authority for Advance Ruling – Authorities of Advance Ruling – Appointment	

	of Authorities – Procedures of Authorities –Other Provisions.	
Unit V	Taxation of E-Commerce Transaction	18 Hours
	What is E-Commerce – E-Commerce Transaction – Global Scenario & Indian Scenario – Taxation of E Commerce – Equalization levy – Other relevant provisions.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Gaur V.P & Narang D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition.

Reference Books

- Vinod K Singhania Students Guide to Income Tax , Taxman's, New Delhi 2018, Relevant Assessment Year Edition
- Bhagavathi Prasad, Income Tax Law & Practice , Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
- Lal B.B, Income Tax Law and Practice , S Chand, New Delhi, Relevant Assessment Year Edition

E-Resources

[https:// www.taxmann.com](https://www.taxmann.com)

<https://www.wildy.com>

<https://www.icai.org/>

<https://home.treasury.gov/>

Course Outcomes

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

CO1	To understand the basic concepts of Income Tax Act 1961
CO2	To understand the tax regulations for Non resident
CO3	To know the concept of double taxation
CO4	To understand the concept of advance ruling
CO5	To know the E- commerce transactions in taxation

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	0	1	2	0	1	2	0	1	1	1	1	1
C O2	0	1	2	0	1	2	0	1	1	1	1	1
C O3	0	1	2	0	1	3	0	1	1	1	1	1
C O4	0	1	2	0	1	3	0	1	1	1	1	1
C O5	0	1	2	0	1	3	0	1	1	1	1	1

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. Of Questions	No. Of Question	No. Of Question
1	CO1	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
2	CO2	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
3	CO3	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
4	CO4	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
5	CO5	Up to K3	2(K1 & K2)	2(K2 & K2)	1(K3)
No of Questions to be asked			10	10	10
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	40	-	45	45	45%
K3	-	-	50	50	50	50%
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit I	Income-Tax Act 1961: Transfer Pricing	18 Hours	Mode
	Introduction – Meaning and significance of Arms Length Pricing (ALP) –	6	Class room teachings
	Computation of income from transaction with Non Resident	5	
	Computation of ALP – Meaning of Associated Enterprises	4	
	Meaning of International Transaction – Documentation and compliance.	3	
Unit II	Non Resident Taxation	18 Hours	Mode
	Introduction – Definitions – Charges of Income Tax	3	Class room teachings
	Residential status – Scope of Total Income	5	
	Exempt income Non Resident	4	
	Presumptive Income of Non Resident	2	
	Capital Gain Taxation of Non Resident.	5	
Unit III	Double Taxation Relief	18 Hours	Mode
	Concept of Double Taxation Relief	2	Group discussion
	Types of Relief	5	
	Provision of Double Taxation Relief	4	
	Concept of Permanent Establishment	3	
	Taxation of Business processing unit in India.	3	
Unit IV	Advance Ruling	18 Hours	Mode
	Introduction – Definition – Authority for Advance Ruling	3	Class room teachings
	– Authorities of Advance Ruling –	5	
	Appointment of Authorities –	4	
	Procedures of Authorities.	3	
	–Other Provisions	3	
Unit	Taxation of E-Commerce Transaction	18	Mode

V		Hours	
	What is E-Commerce	2	Class room teachings
	E-Commerce Transaction	5	
	Global Scenario & Indian Scenario	4	
	Taxation of E Commerce	3	
Equalisation levy – Other relevant provisions	4		

Course designed by: CA Ayyanar

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAC6P	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Course XXI						
Course Title	Project			L	T	P
Cognitive Level	Up to K3			90		

Course Outcomes

Upon successful completion of this project work the student:

CO1	Make use of a sound theoretical knowledge of their selected project topic.
CO2	Identify the social issues problem, formulate the problem and find the solution to the problem
CO3	Apply the knowledge, skills and attitudes of a professional social worker
CO4	Will be able to apply statistical methods

Project work:

- Each faculty will be allotted a group of (3-5) students for their research project in any one of the areas of specialisation in consultation with their guide and the Head of the Department.

- The project assignment may be given in the 5th semester and report should be submitted at the end of 6th semester
- The project report should be submitted to the Head of the Department of Social Work through the Guide one week prior to the commencement of the summative examination.
- They shall submit **three** copies of their project report for valuation.
- The choice of the topic for the project can be from a wide range of subjects
- The project work may be any social problem relevant to the study of Social Work
- It should be based on either primary or secondary source of data
- It should be 40-60 typed spiral bind one (12 fond times roman 1.5 space)
- An acknowledgement, declaration, certificate of the supervising teacher etc should be also attached in the project work

Area of work:

Rural, Urban, Tribal Community Development ,Human Resource Management, Family and Child Welfare, Criminology and Correctional Settings.

Each project should contain the following details:

Brief introduction on the topic

Literature Survey

Research Methodology

Analysis and Interpretation

Results and Discussions

Conclusion / Summary

Bibliography

- The project should be at least 25 pages excluding bibliography and appendices.
- There shall be single **internal valuation only**.
- The maximum marks for the project work shall be 50.

Internal Assessment: 50 Marks

Mode of Evaluation	Marks
Project Report	30
Viva Voce	20

- Further for a pass in this course as a whole, a group should secure at least 20 marks in project report and viva-voce put together.

Programme	B.Com (PA)	Programme Code	UPA		
Course Code	20UPAE61	Number of Hours/Cycle	4		
Semester	VI	Max. Marks	100		
Part	III	Credit	4		
Core Elective Course - II					
Course Title	Service Marketing		L	T	P
Cognitive Level	Up to K3		60		

Preamble

To facilitate the students to acquire complete knowledge and skills regarding the services and marketing in the recent trends.

Unit I	Introduction to Service Marketing	12 Hours
	Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.	

Unit II	Service Consumer Behaviour	12 Hours
	Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions,	
Unit III	Service Delivery Process	12 Hours
	Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits	
Unit IV	Strategic Issues in Service Marketing	12 Hours
	Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity	
Unit V	Challenges of Service Marketing	12 Hours
	Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Services marketing – Dr.K.Karunakaran , Himalaya publishing house.

Reference Books

1. Services marketing – Dr.S. Saheeda Banu, Dr. Tejas B vyas, Thakur publications, Bangalore.
2. Services marketing – Dr.M. Sakthi Velan, Dr. N.Anitha, Thakur publications, Bangalore.
3. Services marketing – Dr S P Sharma

E-Resources

- <https://www.marketingprofs.com>
- <https://www.elsevier.com>
- <https://www.mayple.com>
- <https://www.mbaskool.com>

Course Outcomes

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

CO1	To enable the students to know Service Marketing
CO2	To understand the Consumer Behaviour
CO3	To learn the Service Delivery Process
CO4	To understand the Strategic issues in Service Marketing
CO5	To learn the challenges of Service Marketing

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS 01	PS 02	PS 03	PS 04	PS 05	PS 06	PS 07	PS 08	PS 09	PSO 10	PSO 11	PSO 12
C 01	0	1	0	0	1	0	0	2	1	1	1	2
C 02	0	1	0	0	1	0	0	2	1	1	1	2
C 03	0	1	0	0	1	0	0	2	1	1	1	2
C 04	0	1	0	0	1	0	0	2	1	1	1	2
C 05	0	1	0	0	1	0	0	2	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions

1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problem

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Introduction to Service Marketing	12Hours	Mode
	Meaning, Definition, Characteristics	4	Classroom teachings
	Components of service marketing	2	
	Classification of Service Marketing,	3	
	Factors Leading to a Service Economy.	3	
Unit II	Service Consumer Behaviour	12Hours	Mode
	Understanding the Service Customer as a Decision Maker	2	Group discussion
	Customer purchase is Associated with Risk, How Service Customers Evaluate the Service	2	
	The Service Consumer Decision Process, and The Decision Making	2	

	Process in the Service Sector,	2	
	Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions	4	
Unit III	Service Delivery Process	12Hours	Mode
	Managing Service Encounters, Common Encounter Situations	2	Classroom teachings
	Managing Service Encounters for Satisfactory Outcomes	2	
	Service Failure	2	
	Service Recovery	2	
	Process of Service Recovery, Customer Retention and Benefits	4	
Unit IV	Strategic Issues in Service Marketing	12Hours	Mode
	Market Segmentation in the Marketing of Services	4	PPT Presentation
	Target Marketing	2	
	Positioning of Services	2	
	How to Create a positioning Strategy	2	
	Developing and maintaining Demand and Capacity	2	
Unit V	Challenges of Service Marketing	12Hours	Mode
	Marketing Planning for Services, Developing and Managing the Customer	4	Classroom teachings
	Service Function, Developing	4	
	Maintaining Quality of Services.	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA			
Course Code	20UPAE62	Number of Hours/Cycle	4			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course-II						
Course Title	E-Commerce			L	T	P
Cognitive Level	Up to K3			60		

Preamble

To develop the students to understand business activities involved in Ecommerce.

Unit I	Introduction to E Commerce	12 Hours
	The revolution is just beginning, Ecommerce : A Brief History, Understanding E-commerce: organizing Themes	
Unit II	E-commerce business models and concepts	12 Hours
	The internet and World Wide Web: Ecommerce infrastructure 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, How the Internet and the web change business: strategy, structure and process	
Unit III	Building an E-commerce web site, Security and payment	12 Hours
	A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	
Unit IV	Online retailing and services Consumer online	12 Hours

	The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The service sector: offline and online, Online financial services, Online Travel Services, Online career services	
Unit V	Social networks	12 Hours
	Auctions, and portals Social networks and online communities, Online auctions, E-commerce portals	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson

Reference Books

1. S. J. Joseph, E-Commerce: an Indian perspective, PHI
2. Digital business and E-commerce management- Dave Chaffey, Tanya Hemphill, David Edmundson.
3. The E-Commerce book – Steffano Koroer, Junita Ellis

E-Resources

- <https://www.freebookcentre.net>
- <https://irp-cdn.multiscreensite.com>
- <https://www.topfreebooks.org>
- <https://www.ncertbooks.guru>

Course Outcomes

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

CO1	To enable the students to know and understand E Commerce
CO2	To understand and apply E-commerce business models and concepts
CO3	To learn how to building an E-commerce web site
CO4	To learn the online retailing and services consumer online
CO5	To understand the social networks

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	1	1	1	1	1	1	0	2	1	1	1	2
C O2	1	1	1	1	1	1	0	2	1	1	1	2
C O3	1	1	1	1	1	1	0	2	1	1	1	2
C O4	1	1	1	1	1	1	0	2	1	1	1	2
C O5	1	1	1	1	1	1	0	2	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5

Total marks for each Section	15	15
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K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Introduction to E Commerce	12Hours	Mode Classroom teachings
	A Brief History	4	
	Understanding E-commerce	4	
	Organizing Themes	4	
Unit II	E-commerce business models and concepts	12Hours	Mode Group discussion
	The internet and World Wide Web: Ecommerce infrastructure E-commerce Business Models,	2	
	Major Business to Consumer (B2C) business models,	2	
	Major Business to Business (B2B) business models,	2	
	Business models in emerging E-commerce areas	2	
	How the Internet and the web change business: strategy, structure and process	4	
Unit III	Building an E-commerce web site, Security and payment	12Hours	Mode
	A systematic Approach, The e-	2	

	commerce security environment,		Classroom teachings
	Security threats in the e-commerce environment, Technology solution,	2	
	Management policies, Business procedures, and public laws	2	
	Payment system, E-commerce payment system	2	
	Electronic billing presentment and payment	4	
Unit IV	Online retailing and services Consumer online	12Hours	Mode
	The Internet Audience and Consumer Behaviour, Basic Marketing Concepts	4	PPT Presentation
	Internet Marketing Technologies, B2C and B2B	2	
	E-commerce marketing and business strategies	2	
	The service sector: offline and online, Online financial services	2	
	Online Travel Services, Online career services	2	
Unit V	Social networks	12Hours	Mode
	Auctions, and portals Social networks	4	Classroom teachings
	online communities ,Online auctions,	4	
	E-commerce portals	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA
Course	20UPAE63	Number of Hours/Cycle	4

Code						
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course - II						
Course Title	Business and Professional Ethics			L	T	P
Cognitive Level	Up to K3			60		

Preamble

To develop the students to understand and to apply the business and ethics.

Unit I	Nature and Essence of Ethics Cultivation of the concepts	12 Hours
Introduction	"Morality" and "ethics", its semantic definition. Functions of morality- spheres. Problems and ways of justification of the ethical requirement. Normative regulation: interaction of law and ethics. Cultural regulation: how culture influences to moral and ethics.	
Unit II	Business Ethics Concepts Roots of business ethics.	12 Hours
	Religious ethics as business ethics basis. Ethics of advantage, Ethics of duty . Ethics of justice. Modern discussions in business ethics. Business Ethics as academic discipline. Structure of business ethics. Macro – and micro ethics.	
Unit III	Professional ethics Concept and emergence of professional ethics.	12 Hours
	Dilemmas of professional ethics. Sense and need of professional ethics, its functions. Examples of professional ethics: medical, journalistic, military, lawyer ethics, ethics of the social worker. Reasons of crisis of professional ethics and possibility of its permission. Organizational moral standards and the ethical dilemmas of decision-making Ethical problems of business.	
Unit IV	Decision-making process in organization	12 Hours
	taking in account the ethical dimension. Individual distinctions and ethical behavior. Barriers and favorable factors in acceptance of right ethical decisions. Moral standards of the organization. Ethical principles. Ethical dilemmas. Technologies of decision-making in a situation of ethical dilemmas. A role of managers in the organization. Ethical duties of the manager and subordinates. The moral problems of power and hierarchy in organization, assessment of	

	manager due to ethical dimension. Individual cases and cases of the companies.	
Unit V	Managing ethics in organization Ethical Regulation in organization	12 Hours
	Corporate standards, codes of conducts, and other internal documents of the companies. Supporting tools to increase the ethical level of organization culture Corporate culture (theory of R.Ryutinger) and ethical climate of the organization. Control of ethical standards: ombudsman; compliance system; hot lines, whistle blowing. Bad practices, best practices	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Business and Professional Ethics – Len Brooks, Paul Dunn.

Reference Books

1. Professional ethics – R.Subramanian.
2. Ethics for the profession – John Rowan and Samvel Zinaich.JR.
3. Business ethics – Bob Tricker and Gretchen Tricker.

E-Resources

- <https://www.pdcnet.org>
- <https://business.depaul.edu>
- <https://en.m.wikipedia.org>
- <https://www.jstor.org>

Course Outcomes

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

CO1	To understand the Nature and Essence of Ethics
CO2	To make the students understand the Business Ethics
CO3	To learn the professional ethics
CO4	To understand the managing ethics in organization ethical

	regulation
CO5	To learn the regulations in organization

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
C O1	1	1	1	1	1	1	1	2	1	2	2	2
C O2	1	1	1	1	1	1	1	2	1	2	2	2
C O3	1	1	1	1	1	1	1	2	1	2	2	2
C O4	1	1	1	1	1	1	1	2	1	2	2	2
C O5	1	1	1	1	1	1	1	2	1	2	2	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)
No of Questions to be asked			10	5

No of Questions to be answered	5	3
Marks for each Question	3	5
Total marks for each Section	15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels Q

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	-	-
K2	15	-	15	50%	50%
K3	-	15	15	50%	50%
Total Marks	15	15	30	100%	100 %

Lesson Plan

Unit I	Nature and Essence of Ethics	12Hours	Mode	
	Cultivation of the concepts			
	"Morality" and "ethics", its semantic definition.	4		Classroom teachings
	Functions of morality- spheres.	2		
	Problems and ways of justification of the ethical requirement.	2		
	Normative regulation: interaction of law and ethics.	2		
Cultural regulation: how culture influences to moral and ethics.	2			
Unit II	Business Ethics Concepts Roots of business ethics.	12Hours	Mode	
	Religious ethics as business ethics basis.	2		Group discussion
	Ethics of advantage, Ethics of duty . Ethics of justice.	2		
	Modern discussions in business ethics.	2		
	Business Ethics as academic discipline.	2		
	Structure of business ethics. Macro – and micro ethics.	4		
Unit III	Professional ethics Concept and emergence of professional ethics.	12Hours	Mode	

	Dilemmas of professional ethics. Sense and need of professional ethics, its functions.	2	Classroom teachings
	Examples of professional ethics: medical, journalistic, military, lawyer ethics, ethics of the social worker.	2	
	Reasons of crisis of professional ethics and possibility of its permission.	2	
	Organizational moral standards and	2	
	Ethical dilemmas of decision-making and Ethical problems of business.	4	
Unit IV	Decision-making process in organization	12Hours	Mode
	Taking in account the ethical dimension. Individual distinctions and ethical behavior. Barriers and favorable factors in acceptance of right ethical decisions.	3	PPT Presentation
	Moral standards of the organization. Ethical principles.	2	
	Ethical dilemmas. Technologies of decision-making in a situation of ethical dilemmas.	2	
	A role of managers in the organization. Ethical duties of the manager and subordinates.	2	
	The moral problems of power and hierarchy in organization, assessment of manager due to ethical dimension. Individual cases and cases of the companies.	3	
Unit V	Managing ethics in organization Ethical Regulation in organization	12Hours	Mode
	Corporate standards, codes of conducts, and other internal documents of the companies.	4	Classroom teachings
	Supporting tools to increase the ethical level of organization culture Corporate culture (theory of R.Ryutinger) and	4	
	Ethical climate of the organization. Control of ethical standards: ombudsman; compliance system; hot lines, whistle blowing. Bad practices, best practices	4	

Course designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20UPAS61	Number of Hours/Cycle	2
Semester	VI	Max. Marks	50
Part	IV	Credit	2

SKILL BASED COURSE- IV				
Course Title	Tally ERP -9	L	T	P
Cognitive Level	Up to K3	30		

Preamble

To develop the students to understand business functionalities such as Accounting, Finance, Inventory, Sales, Purchase, Point of Sales.

Unit I	Fundamentals of TALLY ERP -9	6 Hours
	Introduction- type of accounts – accounting principles and concept- double entry system of bookkeeping- company features- creation and setting up of a company.	
Unit II	Accounting masters in Tally ERP 9	6 Hours
	Chat of groups – groups – multiple groups – ledgers – creation – alteration – shut down of company- multiple ledgers	
Unit III	Inventory masters in Tally ERP 9	6 Hours
	Stock groups – multiple stock groups – stock categories – multiple stock categories –units of measure – stock items	
Unit IV	Voucher entries in tally ERP 9	6 Hours
	Introduction – types of vouchers – chat of vouchers – accounting vouchers – inventory vouchers- Invoicing – bill wise details – interest calculation – budget and controls.	
Unit V	Advance accounting in Tally ERP 9	6 Hours
	Cost centres and cost categories – multiple currencies – order processing – bill of materials – batch wise details – price lists- profit or loss.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Tally ERP.9 by Er.Soumya Rajan Behera

Reference Books

- Tally ERP.9 with GST Sajee Kurian
- GST accounting Tally.ERP 9 by Ashok K Nandhani
- GST using Tally.ERP9 by Tally Education Pvt. Ltd

E-Resources

- <https://tallysolutions.com/>

- <https://tally-erp-9.en.softonic.com/>
- <https://www.udemy.com/>
- <https://khatabook.com/>

Course Outcomes

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

CO1	To know the fundamentals of Tally ERP -9
CO2	To understand the accounting masters in Tally ERP 9
CO3	To know the inventory masters in Tally ERP 9
CO4	To learn the voucher entries in Tally ERP 9
CO5	To understand the advance accounting in Tally ERP 9

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	2	2	0	0	1	0	1	0	1	1	1
CO2	2	2	2	0	0	1	0	1	0	1	1	1
CO3	2	2	2	0	0	1	0	1	0	1	1	1
CO4	2	2	2	0	0	1	0	1	0	1	1	1
CO5	2	2	2	0	0	1	0	1	0	1	1	1

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) for Part IV Courses

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K2& K2)	1(K3)
2	CO2	Up to K3	2(K2& K2)	1(K3)
3	CO3	Up to K3	2(K2& K2)	1(K3)
4	CO4	Up to K3	2(K2& K2)	1(K3)
5	CO5	Up to K3	2(K2& K2)	1(K3)

No of Questions to be asked	10	5
No of Questions to be answered	5	3
Marks for each Question	3	5
Total marks for each Section	15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks with Choice	Consolidated (Rounded off)
K1	-	-	-	11%	11%
K2	12	15	27	49%	49 %
K3	12	10	22	40%	40 %
Total Marks	30	25	55	100%	100 %

Lesson Plan

Unit I	Fundamentals of TALLY ERP -9	6 Hours	Mode
	Introduction- type of accounts – accounting principles	1	Class room teaching
	Concept- double entry system of bookkeeping-	2	
	Company features- creation	1	
	Setting up of a company.	2	
Unit II	Accounting masters in Tally ERP 9	6 Hours	Mode
	Chat of groups – groups	2	Class room teaching
	Multiple groups – ledgers	1	
	Creation	1	
	Alteration	1	
	Shut down of company- multiple ledger	1	
Unit III	Inventory masters in Tally ERP 9	6 Hours	Mode
	Stock groups – multiple stock groups	2	Group discussion
	Stock categories	1	
	Multiple stock categories	1	
	Units of measure	1	
	Stock items.	1	
Unit IV	Voucher entries in tally ERP 9	6 Hours	Mode
	Introduction – types of vouchers	2	Class
	Chat of vouchers – accounting vouchers –	1	

	Inventory vouchers	1	room teaching
	Invoicing – bill wise details – interest calculation	1	
	Budget and controls.	1	
Unit V	Advance accounting in Tally ERP 9	6 Hours	Mode
	Cost centres and cost categories	2	Class room teaching
	Multiple currencies – order processing	1	
	Bill of materials	1	
	Batch wise details	1	
	Price lists- profit or loss.	1	

Course designed by: Mrs S Selva Meena

Value Added courses

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20CBPA51	Total Number of Hours	30 Hrs
Semester	VI	Max. Marks	50
Part	IV	Credit	2

Value Added Course III	
Course Title	Organizational Behaviour

Preamble

The objective of this course is to create awareness of the theories and various aspects of organization and the behaviour.

Unit I	Focus and Purpose	6 Hours
	Definition, need and importance of organizational behaviour – Nature and scope – Frame work – Organizational behaviour models.	
Unit II	Individual Behaviour	6 Hours
	Personality – types – Factors influencing personality – Theories – Learning –process – Organizational behaviour modification. Emotions - Attitudes –Perceptions Motivation	
Unit III	Group Behaviour	6 Hours
	Organization structure – Formation – Groups in organizations – Influence – Group dynamics –Group decision making techniques – Team building– Communication.	
Unit IV	Leadership and Power	6 Hours
	Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics.	
Unit V	Dynamics of Organizational Behavior	6 Hours
	Organizational culture and climate – Factors -Job satisfaction –Organizational change –the change process – Resistance to change – Managing change.	

Text Book

- 1. Stephen P. Robins, Organisational Behavior, PHI Learning / Pearson Education, 11th edition, 2008.

Reference Books

- 1. Mc Shane & Von Glinov, Organizational Behavior, 4th Edition, Tata Mc Graw Hill, 2007.
- Hellrigal, Slocum and Woodman, Organizational Behavior, Cengage Learning, 11th Edition 2007.
- Ivancevich, Konopaske & Maheson, Organizational Behavior & Management, 7th edition, Tata McGraw Hill, 2008

Course Designed by: Mrs S Ranjitha Kumari

Programme	B.Com (PA)	Programme Code	UPA
Course Code	20CBPA61	Total Number of Hours	30 Hrs
Semester	VI	Max. Marks	50
Part	IV	Credit	2
Value Added Course IV			
Course Title	International Trade		

Preamble

To create the awareness in international trade, trade policies, export and import procedures.

Unit I	Theories of International Trade	6 Hours
	Absolute and comparative Advantage theories- Heckscher Ohlin theory- terms of trade- theory of international trade in services.	
Unit II	Tariffs	6 Hours
	Quotas- dumping- Antidumping/ countervailing- duties- technical standards exchange control and other non-tariff measures.	
Unit III	Composition and direction of India's foreign trade	6 Hours
	India's foreign trade policy- export promotion infrastructure and institutional set up.	
Unit IV	Export assistance and promotion measures	6 Hours

	ECGC- import facility- duty drawback- duty exemption schemes- tax concessions.	
Unit V	Processing of an export order	6 Hours
	Methods of payment- negotiations of export bills- pre and post shipment export credit – Bank guarantees- types and characteristics of export documents - factoring and insurance Customs clearance of Import Cargo, Clearance of Export cargo.	

Text Book

1. International Trade by Dr. S Shankran, Margham publication

Reference Books

1. International Trade by Loveleen Gupta, Pradeep Kumar Panda.
2. International Trade by Krugman, Obstfeld and Melitz.
3. International Trade operations by Dr Ram Singh.

Course Designed by: Mrs S Selva Meena