Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
		FIRST YE	AR				
		FIRST SEME	ESTER				
Part I	23U1LTO1	Language I	3	6	25	75	100
Part II	23U1LE01	English I	3	4	25	75	100
Part III	23U1PAC01	Core Paper I – Financial Accounting I	4	5	25	75	100
Part III	23U1PAC02	Core Paper II – Principles of Management	4	5	25	75	100
	23U1PADE01	Elective I – Business Communication					
Part III	23U1PADE02	Elective I – Indian Economic Development	3	4	25	75	100
	23U1PADE03	Elective I – Business Economics					
Part IV	23U1PAS01	Skill Enhancement Course SEC-1 Aptitude for Competitive Success	2	2	25	75	100
	23U1AC01	Ability Enhancement Course (AECC 1) (Soft Skill)	2	2	25	75	100
	23U1VE01	Yoga	2	2	25	75	100
		TOTAL	23	30	200	600	800
		SECOND SEM					
Part I	23U2LTO2	Language II	3	6	25	75	100
Part II	23U2LE02	English II	3	4	25	75	100
Part III	23U2PAC03	Core Paper III – Financial Accounting II	4	5	25	75	100
Part III	23U2PAC04	Core Paper IV-Business Law	4	5	25	75	100
	23U2PADE04	Elective II – Operation Research			25	75	100
Part III	23U2PADE05	Elective II - Insurance and Risk Management	3	4			
	23U2PADE06	Elective II – Computer Application in Business					
	23U2PAS01	Skill Enhancement Course SEC – 2(Social Media Marketing)	2	2	25	75	100
Part IV	23U2AC02	Ability Enhancement Course AECC2) Office Automation	2	2	25	75	100
	23U2EVS01	Environmental Studies	2	2	25	75	100
		TOTAL	23	30	200	600	800

B.COM - PROFESSIONAL ACCOUNTING

Core I- Financial Accounting I

Subject Code	e L	Т	Р	S	Credits	Inst.		Marks					
			1	6	Cicuits	Hours	CIA	External	Total				
23U1PAC01	5				4	5	25	75	100				
	·			Lea	arning Obje	ctives							
LO1	To und	lerstand	l the ba	sic acco	ounting conc	epts and stan	dards.						
LO2	To know the basis for calculating business profits.												
LO3	To fam	Γο familiarize with the accounting treatment of depreciation.Γο learn the methods of calculating profit for single entry system.											
LO4	To lear												
LO5	To gain	n know	ledge o	n the a	ccounting tre	atment of ins	surance cla	aims.					
Prerequisites	Shoul	d have	studied	d Acco	untancy in X	XII Std							
Unit					Content	S			No. of Hours				
I	Finance Accourt Subsid Rectifie Prepara	ial Ac nting C iary B cation ation - I	ccounti Concept ooks of Erro Bank R	ng – ts and — Tri ors – P	Accounting Meaning, Convention ial Balance reparation of iation Staten	Definition, s - Journal, - Classific f Suspense A	Ledger	Accounts- Errors -	15				
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15				
III	Deprec Straigh method Annuit – Reva Machin Bills o Endors	eiation - t Line 1. y Meth aluation ne Hour of Exch sement of	- Mean Metho od – D o Metho r Rate N ange - of Bill	ing – C od – 1 eprecia od – D Method – Defir – Colle	Exchange Objectives – Diminishing Ition Fund Me epletion Me ition – Spec ction – Notir f Acceptor –	Balance me ethod – Insu thod – Sum cimens – Dis ag – Renewal	ethod – (rance Poli of Digits scounting	Conversion icy Method Method – of Bills –	15				
IV	Incomp betwee Calcula stateme	plete R en Inco ation of ents by	ecords mplete f Profit Conver	-Mean Recor - State rsion m	ete Records ing and Fea ds and Doul ment of Affa ethod. ount Current.	ble Entry Sy	ystem - N	Methods of	15				
V	Royalt Meanin Workin Insura	y and ng – N ng – Le	Insura Iinimu ssor an aims –	nce of (m Ren d Lesse	C laims t – Short W ee – Sublease ation of Clai	– Accountin	ng Treatm	ent.	15				
					Total								

СО	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.

	Reference Books
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

3-Strong, 2-Medium, 1-Low

Core II – Principles of Management

Subject	Codo	L	Т	Р	S	Credits	Inst.		Marks	
Subject	Hours CIA External								Total	
23U1PA	C 02	5				4	5	25	75	100
						Learning	Objectives			
L01	Tou	Indei	stan	d the l	basic 1	management	concepts and	functions		
LO1 LO2						iniques of pla			ng	
LO3						oncepts of or	<u> </u>		8	
LO4						t the various				
LO5	To e	nabl	e the	e stude	ents in	understandir	ig the control	techniques	of management	t
Prerequ	isites:	Shou	ıld h	ave st	tudied	l Commerce	in XII Std			
Unit						Cont	ents			No. of Hours
Ι	Impor –Evol F.Dru of Ma	ing- tanc ution cker nage	Def e - N n of , Elt	finition Aanag Mana on Ma	ns – ement ageme ayo -	Nature and t Vs. Administer t Thoughts	stration – Ma – F. W. Ta Management	nagement: S ylor, Henry - Trends ar	anagement – Science or Art Fayol, Peter nd Challenges bilities.	15
Π	Impor Techr	ing tanc ique ng: N	e and es of Mear	d Elen f Pla	nents nning	of Planning – – Manager	Types – Plat nent by Ot	nning Proces ojective (M	Functions – ss - Tools and BO).Decision on Making –	15
III	Organ Mean Types Organ	nizir ing - izati Resp	ng - De Form ion S oonsi	mal a Structu	and I ire: M	nformal Orgening and T	ganization – ypes - Depar	Organizat tmentalizati	Importance – ion Chart – on– Authority – Span of	15
IV	Staffi Introd of Red Interv Perfor	ng luctio cruit iew- rman	on - ment - Tr ice A	t – Mo aining Apprai	odern g: Neo sal - N	Recruitment ed - Types-	Methods - Se Promotion Methods – 30	election Proc –Managemo 50 Performa	ent – Sources cedure – Test- ent Games – nce Appraisal	15
V	Comm - Typ Good Co-on ordina	vation nunio es an Lead dina ation	catio nd T der – ation . Co	ons – N Theorie - Succe a and ontrol	Measu es of essful Contr - Cha	res to Overco Leadership – Women Lead rol Co-ordina aracteristics -	ome the Barri Styles of Le ders. Supervis tion – Mean Importance	ers. Leader eadership - 6 sion. ing - Techn – Stages in	- Barriers to rship – Nature Qualities of a niques of Co- n the Control	15
				-		[MBE].	ontrol and C	ontronnig	rechniques –	

<u> </u>	Course Outcomes
CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Acquire the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
	Textbooks
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
	Reference Books
1	K Sundhar, Principles Of Management, Vijay Nicole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management- notes/coordination/coordination/21392

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3-Strong, 2-Medium , 1- Low

Elective I – Business Communication

Subject	Cada	т	Т	р	C	Credita	Inst.		Mark	s	
Subject	Coue	L		P	S	Credits	Hours	CIA	Exter	nal	Total
23U1PA	DE01	4				3	4	25	75	i	100
			•	•	L	earning O	bjectives				
LO1	To en	able th	ne sti	ıden	ts to k	now about	the princip	les, objecti	ives and i	mporta	ance of
						rce and trac					
LO2											
	To develop the students to understand about trade enquiriesTo make the students aware about various types of business corrTo develop the students to write business reports.										e.
LO4 LO5		-					various typ		viou		
						÷	e in XII Std		view		
Unit		louiu	<u> 114 v</u>	c stu	uicu	Content		L		No. o Hour	
Ι	Defin Comr to Co Need Layou	ition nunica ommu - Fur 1t	- ation inica nctio	M ı – N tion ns –	leanir Aodei – E	rn Commu -Commun	cation Importance nication M ication - Effective B	ethods – I Business	Letters:		12
Π	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters						12				
III	Corre – Insu – Diff Fire I Insura	ng C spond trance ferenc insura tance – s of	Corre lence e – N ce be nce - Ag Ag	spon e – E Aean twee – K gency gent	idence lementing a on Liftinds v Cor	e – Type nts of a Go nd Types e and Gen – Correspo responden	es – Struc ood Banking – Insurance eral Insuration ondence Re ce – Introd ce – Ter	g Correspo e Correspo nce – Mea elating to luction – l	ondence ondence ning of Marine Kinds –		12
IV	Secre Comp Secre Speci	tarial bany S tary men	l Con Secre – C letter	r resj taria lassi rs –	l Cor ficati Agei	responden on of Se 1da and N	ce – Introducretarial C dinutes of Preparation	orrespond Report w	ence – riting –		12
V	Mean	catior ing –	n Le - Ob	etters jecti	– 1 ves a	and Techn	n of Resu iques of V cteristics of	arious T	ypes of	-	12
						TOTAI					60

СО	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
	Textbooks
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
	Reference Books
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: L	atest Edition of Textbooks May be Used
	Web Resources
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam- questions
3	https://bachelors.online.nmims.edu/degree-programs

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

3-Strong, 2-Medium, 1-Low

Elective 1 – Indian Economic Development

Subject Co.	ъ	L	Т	Р	S	Credits	Inst.		Marks	6
Subject Coo	ue	L		r	S	Crealis	Hours	CIA	Externa	l Total
23U1PADE)2	4				3	4	25	75	100
					L	earning Obje	ctives	•		·
L01	То	unde	rstand	the co		s of Economic		d develop	ment	
LO1 LO2						factors affectin				
LO2						out the calcula	0	±		
LO4						blic finance in				
L05						of inflation		1		
Prerequisite	es: S	Shoul	d have	e studi	ied Co	ommerce in X	XII Std			
Unit										
Ι	Co Eco Qu	ncept onom ality	s of E ic Dev	Econor velopr ife In	mic G nent: dex,	And Growth Frowth and D Per Capita In Human Deve	come, Basi	c Needs,	Physical	12
Π	Ec Fac De Th	onom ctors velop eories	ic De Effec ing C	velopi cting Countr emogr	nent Econo ies- 1 aphic	omic Develo Population an Transition. H ent	nd Econom	nic Devel	opment-	12
III	Me me Cu	eaning asure rrent	ment,	nporta Com 5. Sect	parisc orial	on of Nation Contribution	al Income	at Const		12
IV	Pu Me De Im and Im Bu	blic H eaning velop pact a d Can portai dgeta	Finance g, Im ment, and In nons of nce, ry, Pri	e portar Publi cidenc of Pub Budge mary	nce, 1 c Rev ce of 7 olic Ex et-Imp	Role of Pul venue-Sources Faxation, Pub xpenditure, Pu portance, Ty iscal,Deficit F	, Direct an lic Expendit ablic Debt-N pes of D	d Indire ture-Class Need, Sou	ct taxes, sification rces and	12
V	Th and -Ty	eories d Higl ypes,	h Pow	loney er, Co	ncepts	ts Supply, Tyj s of M1,M2 ar act, - Price Ir	nd M3. Infla	tion and I	Deflation	12
	Fis	cal Po	olicy i	n Con	trollin	ng Money supp TOTAL				60

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CO	Course Outcomes
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
	Textbooks
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
	Reference Books
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: La	atest Edition of Textbooks May be Used
	Web Resources
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3-Strong, 2-Medium, 1-Low

# FIRST YEAR – SEMESTER – I

# **Elective 1 – Business Economics**

			T	D	a	<b>G 1</b> ¹	Inst.		Marks	
Subject Co	de I	L	Т	Р			Hours	CIA	External	Total
23U1PADE	03	4				3	4	25	75	100
					]	Learning Ob	jectives			
LO1	To ur	nde	erstand	d the a	pproa	ches to econo	omic analysi	S		
LO2	To kı	nov	v the	variou	s dete	rminants of d	emand			
LO3	To ga	ain	know	ledge	on co	ncept and fea	tures of con	sumer beł	naviour	
LO4	To le	earn	the l	aws of	f varia	able proportio	ns			
LO5	To er	nab	le the	stude	nts to	understand th	ne objective	s and impo	ortance of pricit	ng policy

Prereq	uisites: Should have studied Commerce in XII Std	
Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
ш	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12

		1
V	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
	Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & S Delhi.	ons, New
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai.	,
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mun	nbai.
	<b>Reference Books</b>	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sult Sons, New Delhi.	an Chand &
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Australia	s Nelson
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation St Chennai.	udy material,
NOTE: 1	Latest Edition of Textbooks May be Used	
	Web Resources	
1	https://youtube.com/channel/UC69P77nf5-rKrjcpVEsqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing/basis-and-factors/74160	-objectives-

	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2	PSO3
C01	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3-Strong, 2-Medium , 1- Low

#### SEC-I: APTITUDE FOR COMPETITIVE SUCCESS

							Inst.		Marks		
Subject	t Code	L	Т	Р	S	Credits	Hours	CIA	External	Total	
23U1PAS	501	2				2	2	25	75	100	
						ning Obje					
LO1						of Basic N		tem.			
LO2						al Operatio	ns.				
LO3	To fami	liarize	e with	Averag	ge & Po	ercentage.					
LO4	To learn	the S	eries	comple	tion an	d Analogy.					
LO5	To gain	know	ledge	about I	Mather	natical Con	cepts.				
Prerequis	sites: Sho	uld h	ave st	udied I	Mathe	matics up (	to X Std				
Unit					Cont	ents			No. (	of Hours	
Ι	-		-			System				6	
	Verbal	Reaso	oning	: Series	Comp	letion					
II	Quantit Mathem		-		ecimal	FractionV	erbal Rea	soning:		6	
III	Quantit Reason		_		-	Roots and C	Cube Roots	sVerbal	6		
IV	Quantit Reason		-		implifi	cation <b>Non</b>	-Verbal			6	
<b>N</b> 7	Quanti	tative	Aptit	ude: A	verage	, Percentag	e			6	
V	Non-Ve	rbal	Reaso	ning:S	eries						
				TO	ГAL					30	
СО						Course (	Outcomes				
CO1	Remem	ber th	e con	cept of ]	Basic I	Number sys	tem.				
CO2	Apply th	ne kno	owled	ge of Si	mplifi	cation.					
CO3	Analyse	the c	oncep	t of Ser	ies Co	mpletion.					
CO4	Determi	ne the	e impo	ortance	of Ana	llogy.					
CO5	Evaluate	e vario	ous op	portuni	ities in	Competitiv	e Examin	ation.			
						Text Book	5				

1.	"Quantitative Aptitude for Competitive Examinations" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
2.	"A Modern Approach to Verbal Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
3.	"A Modern Approach to Non-Verbal Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
4.	"A Modern Approach to Logical Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
5.	"A Modern Approach to Verbal & Non-Verbal Reasoning" Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
	Reference Books
1.	"Quantitative Aptitude and Reasoning" Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
2.	"Quantitative Aptitude for Competitive Examinations" Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
3.	"A New Approach to Reasoning Verbal & Non Verbal" (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
4.	" An Approach to Quantitative Aptitude and Reasoning" (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
5.	"Logical Reasoning & Analytical Ability" (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)
NOTE: L	atest Edition of Textbooks May be Used
	Web Resources
1.	1. <u>www.themathpage.com</u>
2.	2. <u>https://swayam.gov.in</u>

# **Core III - Financial Accounting II**

Subject Co	de   1	LT	т	Р	S	Credits	Inst.		·ks				
0	ut I		Ĩ	<b>1</b>	<del>د</del>	Creuits	Hours	CIA	Externa	al Total			
23U2PAC03	4	5				4	5	25	75	100			
	·				Le	earning Obje	ectives		·				
L01						re different k nts System.	inds of acco	unts such					
LO2						of expenses u	-			nts			
LO3	_			and retiremer									
LO4	nts relating	g											
LO5				_		nternational	-	standards					
Prerequisite	s: Shou	uld	have s	tudied	Accou	•	II Std			NI CTI			
Unit	<b>TT</b> • 1	<b>n</b>				Contents				No. of Hours			
Ι	Hire I - Defa	Purc ault	chase S and R	System eposses	– Acco	<b>nt System</b> ounting Treat Hire Purchas				15			
Π	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.									15			
III	Partne	ersh cula	ip Acc		-Admis	sion of a Par will –Retirer				15			
IV	<ul> <li>Partnership Accounts - II</li> <li>Dissolution of Partnership - Methods – Settlement of Accounts</li> <li>Regarding Losses and Assets – Realization account – Treatment of</li> <li>Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One</li> <li>or more Partners insolvent – All Partners insolvent - Garner Vs Murray</li> <li>Accounting Treatment - Piecemeal Distribution – Surplus Capital</li> <li>Method – Maximum Loss Method.</li> </ul>									15			
V	Accounting Standards for financial reportingObjectives and Uses of Financial Statements for Users-Role ofAccounting Standards - Development of Accounting Standards in India-Requirements of International Accounting Standards - Role ofDeveloping IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction - Differencebetween Ind AS and IFRS.									15			
						TOTAL							

CO	Course Outcomes
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Account
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
	Textbooks
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
	Reference Books
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Lat	est Edition of Textbooks May be Used
	Web Resources
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3-Strong, 2-Medium, 1-Low

# **Core IV – BUSINESS LAW**

Subject C	ode	L	Т	Р	S	Credits	Inst.		Ma	rks	
•		Ľ	*	1	5	creatts	Hours	CIA	Extern	nal Total	
23U2PAC0	4	5				4	5	25	75	100	
					Le	arning Obje	ctives				
L01	То	know	the nat	ture and	d obiec	tives of Merc	antile law				
LO2					0	f valid contra					
LO3	То	gain l	knowle	dge on	perforr	nance contra	ets				
LO4	То	defin	e the co	oncepts	of Bail	ment and ple	dge				
LO5						f contract of					
<b>_</b>	es: S	hould	have s	studied	Comn	nerce in XII	Std			1	
Unit	-					Contents				No. of Hours	
Ι	An its	Sign	duction nificanc	e, Me	ercantil	<ul> <li>Objectives</li> <li>Law: M</li> <li>of Mercanti</li> </ul>	eaning, De		-	15	
II	Ind Con Con	<b>lian (</b> ntract nsider	, Clas ation -	ct Act sificati - Capa	1872: 1 on of city of	Definition of Contract, Contract – S – Void Con	Offer and Free Conse	Accept	ance –	15	
III	Me liat Pro	aning oilities omises	s & R s, Assig	erform lights, gnment	ance, of Time of Cor	Offer to Pe and Place atracts - Rem Contract - Q	of Performation Performation Performation Performance Perf Performance Performance Perform	ance, Re each of co	ciprocal	15	
IV	Con Con Lia Bai Cla Lav	ntract htract bility llment ssific w of	t of Ind of Ind , Kinds t and F ation o Pledge	<b>lemnit</b> emnity of Gu Pledge f Bailr – Mea	y and ( and C arantee – Baili nents, 1 aning –	Guarantee ontract of G e, Rights of S ment – Conc Duties and F - Essentials	uarantee - E Surety, Disch ept – Esser ights of Ba	Extent of harge of S ntials and ilor and 1	Surety – Kind - Bailee –	15	
V	Lien, Rights of Pawner and Pawnee.         Sale of Goods Act 1930:         Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								ontracts	15	
						TOTAL				75	
СО						Course	e Outcome			1	
CO1	Exp	plain (	the Obj	ectives	and sig	gnificance of	Mercantile 1	aw			
		Understand the clauses and exceptions of Indian Contract Act.									

<b>G03</b>	
CO3	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
	Textbooks
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
	Reference Books
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: La	test Edition of Textbooks May be Used
	Web Resources
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2	PSO3
C01	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3-Strong, 2-Medium, 1-Low

# **Elective II – Insurance and Risk Management**

	S Credits Inst. Marks		Р	Т	L	Code	Subject					
Tota	External	CIA	Hours	Creatis	3	ſ	1	L		Subject Code		
100	75	25	4	3				4	23U2PADE05			
			ectives	earning Obje	Le							
		ice	ct of insuran	oles of contra	princi	pts and	e conce	ow the	To kno	LO1		
To know the concepts and principles of contract of insurance To understand the basic features of life insurance												
			l insurance	oles of genera	princip	on the	wledge	n kno	To gai	LO3		
	999 (IRDA	To examine the Insurance Regulatory and Development Authority 1999 (IRDA										
				ocess	nent pr	anager	e risk m	ow the	To kno	LO5		
			Std	erce in XII	Comn	tudied	have s	nould	sites: Sl	-		
No. of Hours				Contents						Unit		
nours					e	surand	n to In	Inctio	Introd			
10	of Contract	Principles	nsurance – l	teristics of I						т		
12	ing – Types	and Hedg	– Insurance	of Insurance	-					Ι		
				diaries.	nterme	rance I			-			
12	nca Basic	fo Incura	ciples of Li	amental Prin	Fund	inace			Life In			
			1	acts - Life In						II		
		l Policies – Individual and Group Policies - With and Without Profit olicies - Types of Life Insurance Policies.										
	General Insurance											
12		General Insurance Business - Fundamental Principles of General Insurance –										
		Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal										
	Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.											
12						ţ	gement	Mana	Risk N			
		Risk Management – Objectives – Process – Identification, Evaluation,										
	Retention and Risk Transfer – Risk Financing - Level of Risk Management –											
		Corporate Risk Management – Management of Risk by Individual. <b>IRDA Act 1999</b>										
	Introduction	IRDA) –	ority 1999 (	opment Auth	Devel	rv and						
12		,	•	Functions of		•	0			V		
	ntial Norms	Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms										
		- Summary Provisions of Related Acts.										
60	TOTAL Course Outcomes									60		
			Jucomes	Course						<b>c</b> O		
						~ ·	workin	y the	Identif	CO1		
				e and hedgin	Isuranc	gs of iı	workin					
			g	e and hedgin olicies and se		-		ate the	Evalua	CO2		
			g ttlement	-	ance p	of insu	e types			CO2 CO3		
	DA	under IR	g ttlement surance	olicies and se	rance p s types	of insur variou	e types s under	claim	Settle			

	Textbooks
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N.Mishra&S.B.Mishra,Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
	Reference Books
1	John C. Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

	PO	PSO	PSO	PSO							
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

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

# SEC- II – Social Media Marketing

Carles of Carle	<b>.</b>	Т	р		Inst.		Marks					
Subject Code	L	I	Р	S	Credits	Hours	CIA	External	Total			
23U2PAS01	2				2	2	25	75	100			
	Learning Objectives											
LO 1	To und	erstand	l the ba	sic con	cepts Social N	Media Marke	eting					
	To know the basis of Facebook & Instagram Marketing											
LO 3	To fam	iliarize	with T	witter l	Marketing							
LO 4	To lear	n the m	narketir	ng aids	in You Tube							
LO 5	To gair	n know	ledge a	bout se	arch engine c	ptimization						
Prerequisite: S	Should	have s	tudied	Comm	erce in XII S	Std						
Unit	Contents											
Ι	Social Media Introduction Define Media – Difference between Media & Social Media- significance of social media marketing – Planning process for social media – social media platform – rules and engagement in social media – Social Media Analytics											
Π	<b>Facebook &amp; Instagram Marketing</b> Steps to create Facebook page – Facebook AD campaign – steps – hash tags – automation in Instagram – tools used for Instagram automation – Audience insight – content allowed in instagram											
III	Twitter Marketing         Steps to create a Twitter account – content types in twitter – how to create         a post – Personal brand creation – Twitter automation – twitter Ads											
IV	You Tube Marketing Steps to create a You Tube channel – You Tube analytics – you tube channel verification – benefits – webmaster tools – Assets in webmaster											
V	tools6Search Engine Optimization:6Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.											
					TOTAI	4			30			

CO	Course Outcomes
CO1	Remember the concept of Social Media Marketing.
CO2	Apply the knowledge of Facebook and Instagram Marketing.
CO3	Analyse the concept of Twitter Marketing.
CO4	Evaluate various opportunities in Youtube Marketing
CO5	Determine the importance of SEO in Marketing.

	Textbooks
1	Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)
2	Marketing with Social Media (Linda Coles)
3	The Social Media Marketing Book (Dan Zarrella)
4	Social Media Marketing 1st Edition (Michael R. Solomon, Tracy Tuten)
5	The Art of Social Media: Power Tips for Power Users (Guy Kawasaki, Peg Fitzpatrick)
	Reference Books
1	Goldink Books. E-Commerce Business through Social Media Marketing.2021
2	Michael Branding. Social Media Marketing. 2021
3	Eric Butow. Ultimate Guide to Social Media Marketing. 2020
4	Melissa S. Barker. Donald I. Barker. Social Media Marketing: A Strategic Approach.2013
5	Andrew Proctor. Social Media Marketing. 2021
NOTE: J	Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.studocu.com/in/document/davangere-university/open-elective/social- media- marketing-notes-open-elective/50102974
2	https://www.slideshare.net/seanjoan/social-media-marketing-ppt
3	https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing

	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	<b>PO8</b>	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low