

**VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**

**(Autonomous)**

**ELAYAMPALAYAM, TIRUCHENGODE**

**B.COM (ACCOUNTING & FINANCE) - REGULATIONS**

**(Candidates admitted from 2022-2023 onwards)**

**1. SCOPE OF THE COURSE**

**B.Com (Accounting & Finance)** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

**I. SALIENT FEATURES**

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, CMA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com(A&F) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

## **II. OBJECTIVES OF THE COURSE**

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

### **PROGRAMME OUTCOME**

**PO – 1:** After completing three years of Bachelors of Commerce in Accounting & Finance (B.Com A&F) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO – 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

**PO -3:** The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### **Program Specific Outcome (PSO)**

**PSO – 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO – 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO –3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

**PSO – 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO – 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting

**PSO – 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO – 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

**PSO – 8** Learners will acquire the skills like effective communication, decision making, problemsolving in day to day business affaires

**PSO – 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO – 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO - 11** Learners will be able to do higher education and advance research in the field of commerce and finance

### **III. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com (A&F) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

## **REGULATIONS**

### **IV. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study before 2017-18 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

### **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weight ages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

### **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

### **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters.

The total number of working days is 90 days for each semester.

### **Curriculum**

#### **U.G. Programme**

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part – V	-	Extension activities

### **Extension Activities**

All students should enroll in **Part V Vivekanandha Outreach Programme**– to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

### **The medium of instruction and Examinations**

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### **Evaluation of the students**

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission ( before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### **Continuous Internal Assessment**

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

			UG	PG
1	CIA Test I & II (Average)	-	5	5
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2	Model Examination	-	10	5
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3	Assignment	-	5	5
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4	Seminar	-	0	5
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#### Attendance

Upto 75%	-	0		
76 – 80%	-	1		
81 – 85%	-	2	5	5
86 – 90%	-	3	}	
91 – 95%	-	4		
96 – 100%	-	5		
<b>Total</b>	-		<b>25</b>	<b>25</b>
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CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

## **End Semester Examinations**

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

### **End Semester Examinations Schedule**

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

### **Attendance**

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

## **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

## **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after  $\frac{1}{2}$  hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

## **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.



## **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

## **Revaluation and Transparency**

Provision is available for Improvement / Re-totaling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

## **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

### **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5

marks/paper For a maximum of 75 marks – Not exceeding  
4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

### **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
- 3 .Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.
- 4.Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
- 5.Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

### Credit for P.G. Course

<b>Particulars</b>	<b>Credit</b>
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

\* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

# Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were

credited For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

GPA =  $\frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

CGPA =  $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$

### **Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.

Improvement marks will not be considered for ranking but will be considered for classification.

### **Transfer of Students**

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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B.COM (ACCOUNTING & FINANCE) - REGULATIONS**

**COURSE PATTERN - (Candidates admitted from 2022-2023 onwards)**

Subject Code	Course	Subject Title	Hrs / Wee	Credits	Int. Mar	Ext. Mar k	Tota I Mar k
<b>SEMESTER - I</b>							
20U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	5	3	25	75	100
20U1CE01	Languages	Communicative English -I	5	3	25	75	100
22U1AFPE01	Languages	Professional English -I	4	3	25	75	100
22U1AFC01	Core-1	Fundamentals of Accounting	5	4	25	75	100
22U1AFC02	Core-2	Business Communication and Report Writing	5	4	25	75	100
22U1AFA01	Allied – 1	Business Economics	4	4	25	75	100
18U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER - II</b>							
20U2LT02	Language	Tamil or anyone of the modern or Classical Language – II	5	3	25	75	100
20U2CE02	Language	Communicative English- II	5	3	25	75	100
22U2AFPE02	Languages	Professional English -II	3	3	25	75	100
22U2AFC03	Core – 3	Business Accounting	5	4	25	75	100
22U2AFA02	Allied -II	Indian Economy	4	4	25	75	100
22U2AFCP01	Core Practical-I	MS-Office Practical	4	2	40	60	100
18U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>190</b>	<b>510</b>	<b>700</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - III</b>							
20U1LT03	Language	Tamil -III	4	4	25	75	100
22U3AFC04	Core - 4	Corporate Accounting - I	6	5	25	75	100
22U3AFC05	Core - 5	Business Law	6	4	25	75	100
<b>22U3AFC06</b>	<b>Core - 6</b>	<b>Investment Management</b>	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
22U3MAA08	Allied - III	Business Statistics-1	4	4	25	75	100
22U3AFS01	SBEC - 1	Project Methodology	2	2	25	75	100
22U3AFNO1	NMEC-1	Principles of Accountancy	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - IV</b>							
20U1LT04	Language	Tamil -IV	4	4	25	75	100
22U4AFC07	Core - 7	Corporate Accounting - II	6	5	25	75	100
22U4AFC08	Core - 8	Entrepreneurship Development	6	3	25	75	100
22U4AFC09	Core - 9	Financial Management	6	4	25	75	100
22U4MAA08	Allied - IV	Business Statistics - II	4	4	25	75	100
22U4AFPR01	SBEC - II	In-plant Training	2	2	40	60	100
22U4AFNO2	NMEC - II	Fundamentals of Insurance	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>24</b>	<b>190</b>	<b>510</b>	<b>700</b>



Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>							
20U5AFC10	Core – 10	Cost Accounting	6	5	25	75	100
20U5AFC11	Core – 11	Income Tax Law & Practice -I	6	5	25	75	100
20U5AFC12	Core – 12	Modern Banking	6	3	25	75	100
20U5AFCP02	Core – 1	Commerce Practical	4	3	40	60	100
20U5AFC14	Core - 14	Practical Auditing	4	3	25	75	100
20U5AFE01	Elective: I	1. Capital Market.	4	3	25	75	100
20U5AFE02		2. Risk Management					
20U5AFE03		3. Export and Import management					
<b>Total</b>			<b>30</b>	<b>22</b>	<b>165</b>	<b>435</b>	<b>600</b>
Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - VI</b>							
20U6AFC15	Core – 15	Management Accounting	6	5	25	75	100
20U6AFC16	Core – 16	Income Tax Law And Practices-II	6	5	25	75	100
20U6AFC17	Core – 17	Financial Control System	6	4	25	75	100
20U6AFC18	Core – 18	Office Organization	4	4	25	75	100
20U6AFCPR01	Project-I	Campus To Corporate (project)	4	2	40	60	100
20U6AFE04	Elective:II	1. Fundamentals of investment.	4	3	25	75	100
20U6AFE05		2. Labour Welfare And Social Security					
20U6AFE06		3. Risk Management					
		Extension activities		<b>1</b>			
		<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>165</b>	<b>435</b>	<b>600</b>
		<b>GRAND TOTAL</b>	<b>180</b>	<b>140</b>	<b>980</b>	<b>2820</b>	<b>4000</b>

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U1AFPE01	PROFESSIONAL ENGLISH – I	II	2	45

### PROFESSIONAL ENGLISH FOR ARTS & SOCIAL SCIENCES

#### • **OBJECTIVES:**

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation

#### **LEARNING OUTCOMES:**

- Recognizes their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar (Outcomes based on guidelines in UGC LOCF – Generic Elective)

**NB: All four skills are taught based on texts/passages.**

#### UNIT

##### 1 COMMUNICATION

**Listening :** Listening to audio text and answering questions - Listening to Instructions

**Speaking :** Pair work and small group work.

**Reading :** Comprehension passages – Differentiate between facts and opinion

**Writing :** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

##### UNIT 2: DESCRIPTION

**Listening:** Listening to process description.-Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast

Paragraph-Sentence Definition and Extended definition - Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

### **UNIT 3: NEGOTIATION STRATEGIES**

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking:** Brainstorming. (Mind mapping). Small group discussions (Subject-Specific)

**Reading:** Longer Reading text.

**Writing:** Essay Writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### **UNIT 4: PRESENTATION SKILLS**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations - Interpreting Visuals inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### **UNIT 5: CRITICAL THINKING SKILLS**

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading :** Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

**Writing:** Problem and Solution essay– Creative writing –Summary writing

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U2AFCP01</b>	<b>FUNDAMENTALS OF ACCOUNTING</b>	<b>II</b>	<b>2</b>	<b>45</b>

### **OBJECTIVES**

1. To enable the Students to learn about the fundamentals about Principles of accountancy
2. The students to learn how to provide depreciation for various assets

#### ***Learning Outcome***

- Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions
- Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.
- Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	To write the financial statements in accordance with appropriate Accounting Concepts & Conventions	<b>K1</b>
<b>CO2</b>	To Compare with legal formats of ledger accounts using double entry bookkeeping and recording journal entries	<b>K2</b>
<b>CO3</b>	To Prove the skill in Interpreting the financial statement analysis and information	<b>K4</b>
<b>CO4</b>	Preparation of accounting information for planning and control and for the evaluation of assets by providing depreciation.	<b>K5</b>
<b>CO5</b>	Apply & Practice the various types of Depreciation Accounting	<b>K3</b>

UNITS	CONTENT	Hours Allotted
I	<b>Introduction to Accounting:</b> Meaning and objectives – Advantages and Limitations – Importance – Functions – Book Keeping and Accounting – Branches of Accounting – Types of Accounts – Accounting Process and Cycle – Accounting concepts and Conventions.	18
II	<b>Preparation of Journal, Ledger and Subsidiary Books:</b> Accounting Rules – Rules of Double Entry System – Book keeping – Journalizing – Types of Journals – Posting to Ledgers – Balancing of Ledger Accounts – Types of Subsidiary Books – Preparation of Subsidiary Books – Trail balance – Features and objectives.	19
III	<b>Preparation of Final Accounts</b> –Trading, Profit & Loss Account and Balance Sheet (with adjustments).	17
IV	<b>Single Entry System:</b> Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method.	18
V	<b>Depreciation Accounting:</b> Meaning and objectives– Depletion and amortization – Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method - Average Due Date.	18

**NOTE:** *The question paper shall cover 80% Problem and 20% Theory*

**Content beyond the Syllabus:**

List out various accounting concepts and conventions ( GAAP)

List out Various Accounting Standards

Collection & recording of Royalty agreement with regard to any suitable situation.

Collection and recording of Hire Purchase Agreement.

Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

**TEXT BOOK**

1. Financial Accounting – S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2014.
2. Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,NewDelhi, Third Edition 2016.
3. Financial Accounting - T.S. Reddy and Murthy , Margam publications,2012.

**REFERENCE BOOKS:**

1. Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi:Himalaya Publishing House.
2. Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
3. Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
4. Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication.
5. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd. Tulasian, P.C.(2013) Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U1AFCO2</b>	<b>BUSINESS COMMUNICAION &amp; REPORT WRITING</b>	<b>II</b>	<b>2</b>	<b>45</b>

**Objective:**

- To gain knowledge of Business Correspondence and its importance.
- Acquire the knowledge about Report Writing in different situations.

***Learning Outcome***

- ❖ Students will be able to know the nature and various forms of business Correspondence.
- ❖ Students will be enhanced with Business Communication & Report

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	<i>Discuss the objectives process, functions and importance of business letters. Comply the rules and write business letters.</i>	<b>K3</b>
<b>CO2</b>	<i>Write letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. Confirm the points to be considered while writing these letters.</i>	<b>K1</b>
<b>CO3</b>	<i>Write circulars, sales and collection letters in the appropriate format. Display the techniques to use mail merge in sending circular letters.</i>	<b>K2</b>
<b>CO4</b>	<i>Differentiate business correspondence with agencies, banks and insurance companies. Confirm the points to be considered while writing these letters.</i>	<b>K4</b>
<b>CO5</b>	<i>Formulate resume to apply for a job. Illustrate the techniques in report writing. Summarize the essentials of a good report and its types.</i>	<b>K5</b>

<b>UNITS</b>	<b>CONTENT</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Communication in Business:</b> Business Communication - Objectives and importance-Process – Business letter-Functions- Effective Business Letters-Appearance and Layout-Kinds of a business letters.	<b>12</b>
<b>II</b>	<b>Letter Correspondence I:</b> Letters of Enquiry-replies-orders-cancellation-Complaints-Claim and Adjustments.	<b>12</b>
<b>III</b>	<b>Letter Correspondence II:</b> Circular Letters and Sales Letters-Collection letters. Use of mail merge in sending circular letters.	<b>12</b>
<b>IV</b>	<b>Letter Correspondence III:</b> Letters relating to Agency-Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail.	<b>12</b>
<b>V</b>	<b>Report &amp; Resume Writing:</b> Report-Meaning-Essentials of Good Report-Types of Reports – Resume writing – Essential elements of Resume – Tips & Conventions.	<b>12</b>

Practical / Skill Development:

- Preparing resume for self and any passing-out senior students.
- Draft a mail for Business correspondence.

Content beyond the Syllabus: (Self Study & Guest Lecture)

1. Writing Effective Mails.
2. Prepare a sample business report.

**TEXT BOOK:**

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons (2011).

**REFERENCE BOOKS:**

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall, (2011).
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, R.Chand and Company Publications (2018).
4. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education (2017).



### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U1AFA01	BUSINESS ECONOMICS	II	4	60

Objective:

- To enable the students to understand the nature and scope of Economics
- To impart knowledge on Business Economics.
- 

**Learning Outcome:**

Students will be able to understand the nature and characteristics of business economics Students will understand the concept of demand and supply Students will come to know production pattern and market structure.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the basic economics & the concept of micro & macro Economics.	K1
CO2	To apply the Factors of production, Production Function, Least Cost Combination, Laws of Returns.	K4
CO3	Illustrating consumer behavior with help of utility analysis and its properties.	K5
CO4	Examining the importance of demand & supply with demand forecasting.	K6
CO5	Understanding pricing policy with various market structures & its types.	K3

UNITS	CONTENT	Hours Allotted
I	<b>Introduction to Economics:</b> Economics – Definition – Nature – Scope & importance of business economics- Objectives of Firm – Social responsibilities of firm.	11
II	<b>Demand &amp; Supply Functions:</b> Meaning of Demand - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand & Supply - Firm's Equilibrium demand & supply- Demand Forecasting.	13
III	<b>Production:</b> Production – Factors of production –Production function – Law of Variable Proportion - Law of Returns to Scale – short run, long run, Leontief – Cobb Douglas production function-relationship between production & cost Function -Theory of cost, cost function and its derivation from production function – shortRun and long Run – Break Even Analysis.	13
IV	<b>Consumer Behaviour:</b> Concept of utility – Utility analysis – Total and Marginal Utility - Law of Diminishing Marginal Utility, Equi-Marginal Utility, Consumer's Equilibrium, Indifference Curve, Definition, Properties and Equilibrium.	12
V	<b>Market Structure:</b> Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under different market structure.	11

Content beyond the Syllabus: (Self-study & Guest Lecture)

- Select & discuss the case studies that will have impact on business decisions.
- A survey report on the demand forecasting for a product.
- Student to choose a product & apply price elasticity in real situation.

**TEXT BOOK**

1. S. Sankaran Business Economics, The Himalayan publication, New Delhi, 2014

**REFERENCE BOOKS**

1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co.Ltd, 2010.

2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son's, 2001

3. M. L. Jhingan, “Microeconomic Theory 7th Edition” Vrinda Publications (P) Ltd, 2014

## ONLINE SOURCES

1. [http://www.taxmann.com/bSookstore/academic/business-economics-b.com.-\\_ist-year.aspx](http://www.taxmann.com/bSookstore/academic/business-economics-b.com.-_ist-year.aspx)
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>

### Mapping

PO CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 1 0	PO 1 1	PO 1 2	PO 1 3	PO 1 4	PO 1 5
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

	Content	Transactional Strategies	Learning Outcomes
<b>CLIL: Semester 2: Draft template</b>			
<b>Overarching goal: Identification and recall of information with some amount of organisation selection of facts and ideas and use.</b>			
<p><b>GRAMMAR</b> Retrieve naming, descriptive, action words, kinds of sentences learnt</p> <p>Recognise, locate and infer subject verb agreement in number. Infer use of Present and Past Continuous tense, use 'will' and 'going to' in context (related to the domain).</p> <p><b>VOCABULARY, LISTENING &amp; SPEAKING/WRITING</b> Recognise, sort, reproduce words with letter "c" with their corresponding pronunciations as "s", "k" and "ch". Recognise, sort, reproduce, pronounce letters/sound "p, b, th, v, w, tion" appropriately from the context given in the passage.</p> <p><b>VOCABULARY, READING &amp; SPEAKING/ WRITING</b> Pre, While and Post</p> <p><b>WRITING</b> Retrieve kinds of sentences and basic punctuation to compose paragraphs using linkers.</p>	<p>Graphic organisers</p> <p>Visual prompts</p> <p>Activities</p> <p>Passage with Activities</p> <p>Basic words from the domain Passage &amp; Activities</p> <p>Guided, controlled and free activities directly related to the content / domain</p>	<p>Rules: PPU model Presenting the Rule Practise Use</p> <p>PWP model Pre-, While- and Post listening model – comprehension with integration of skills – FIVE pattern (Factual, Inference, Vocabulary, Experience) Activating schema through visuals, KWL chart, Listen and Repeat. Listen and complete task. Info gap.</p> <p>Form, Meaning, Use and Pronunciation PWP model Pre-, While- and Post listening model – comprehension with integration of skills (Factual, Inference, Vocabulary, Experience) Activating schema through visuals, KWL chart, Listen and Repeat. Listen and complete task. Info gap. Visual to Verbal NIP words, frames, linkers</p>	<p>Recognise and use singular, plural, present and past tenses. Infer use of Present, Past Continuous tenses, 'will' and 'going to' to engage in meaningful conversations and writing tasks Explain and share information related to the domain.</p> <p>Recognise, sort and use appropriate pronunciation for "c" as "s", "k" and "ch". Identify, distinguish, reproduce pronounce letters / sound "p, b, th, v, w, tion" appropriately. Perform tasks – while listening Use pre-taught words in Speaking &amp; Writing</p> <p>Perform tasks – while reading Use pre-taught words in Speaking &amp; Writing</p> <p>Write sentences, use linkers to compose a coherent paragraph. Select and use appropriate expressions, ask for favour, offer suggestions and engage in meaningful telephonic conversations.</p>

**Commerce**  
**Professional English - II**

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<b>6. Subject-Verb Agreement</b>	<b>26</b>
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<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U2AFAO3</b>	<b>BUSINESS ACCOUNTING</b>	<b>II</b>	<b>5</b>	<b>75</b>

**Objective:**

1. To gain a knowledge of accounting in general
2. To know the rules and regulations of partnership account

**Learning Outcome:**

- 1 .Students will be able to pass journal entries for maintaining branch and departmental accounts.
- 2 . Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.
- 3 .Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To Calculate the Average Due Date and Current and Bank Reconciliation Statement	<b>K1</b>
<b>CO2</b>	To Analysis the Receipts and payments account and Income and expenditure account	<b>K3</b>
<b>CO3</b>	To Compute the Royalties and Accounting entries in the books of lessee and landlord.	<b>K2</b>
<b>CO4</b>	To Create the Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.	<b>K6</b>
<b>CO5</b>	To Applications and Practice of various Dissolution of Firm –& Settlement of Accounts	<b>K5</b>

UNIT	COURSE CONTENT	Hours Allotted
I	<b>Average Due Date – Account Current – Bank Reconciliation Statement</b> -Causes for difference- Preparation of Bank Reconciliation statement.	16
II	<b>Final accounts of Non- trading concerns:-</b> Receipts and payments account- Income and expenditure account and Balance Sheet-Difference between Receipts and payments account& Income and expenditure account.	15
III	<b>Royalties:</b> – Dead rent and short working – Recoupment of short working –Accounting entries in the books of lessee and landlord (excluding sub-lease) investment management account.	14
IV	<b>Partnership Accounting I:</b> Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill	16
V	<b>Partnership Accounts – II:</b> Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner-Garner Vs. Murray – All Partners insolvency	14

**NOTE: The question paper shall cover 80%Problem and 20%Theory**

**Content beyond the Syllabus:**

- 1. Understand plant assets**
- 2. Determine the cost of plant assets**
- 3. Explain depletion and natural resources**



**TEXT BOOK:**

- 1 . Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,NewDelhi, Third Edition 2016.
2. Financial accounting - T.S. Reddy and Murthy , Margam publications,January 1,2012.
- 3.Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

**REFERENCE BOOKS**

1. 1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi,Third Edition 2015.
3. 4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi,Third Edition 2016.

**ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting- Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U2AFAO2</b>	<b>INDIAN ECONOMY</b>	<b>II</b>	<b>4</b>	<b>60</b>

**Objectives:**

1. To enable the students to understand the salient features of India and its occupational structure
2. To assess the relative share of Agriculture, industry and service sector in the
3. economy

**Learning Outcomes:**

1. Students will be able to understand the nature and characteristics of Indian Economy.
2. Students will be aware about Population and National Income of our Nation.
3. Students will be come to know importance of Agriculture and Industrial Sector.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG ELEVEL</b>
<b>CO1</b>	To Show the features of Indian Economy	<b>K1</b>
<b>CO2</b>	To Compare and Control of Population Growth	<b>K2</b>
<b>CO3</b>	To Organize the features of Agriculture Development	<b>K3</b>
<b>CO4</b>	To relate the concept of Industries Development and Large Number of Employment opportunities	<b>K2</b>
<b>CO5</b>	To select the New Economy Policy and Economic Development in India	<b>K4</b>

UNIT	COURSE CONTENT	Hours
I	<b>Introduction:</b> Nature & Characteristics of Indian economy – Indian Economy in pre and postindependence – Concepts of Growth and Problems in Indian economic Development.	12
II	<b>Population:</b> Population growth in India – Causes – Control of Population growth –Population and Economic Development – Population Policy – National Income – Methods of Measuring National Income.	12
III	<b>Agriculture &amp; Service sector</b> Agriculture – Features - Role of Agriculture in Economic Development – Agriculture productivity – Green Revolution and Food Problem – Agricultural	12
	Marketing – Regulated Markets – Service sector - Types – Role of Service sector in Economic Development.	
IV	<b>Industrial Sector:</b> Role of Industries in Economic Development – An overview of industrial sector – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures	12
V	<b>Economic Indicators:</b> Indicators for Economic development – Inflation and Deflation – Its Causes and Effects - Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment.	12

**TEXT BOOK:**

1. Indian Economy - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2017.

**REFERENCE BOOKS**

1. Dutt and Sundaram - Indian Economy, Tata McGraw Hill Second Edition ,2014.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2015.
3. Jheingam M.L-Economic Development Planning Sultan Chand & Sons, Third Edition 2017.

**ONLINE SOURCES:**

1. <http://www.cakart.in/downloads/indian-economy-bcom-notes-and-study-materials%20>
2. <http://gurukpo.com/indian-economy/>
3. <http://education.svtuition.org/2011/08/bcom-notes.html>
4. <https://www.university.youth4work.com/Study-Material/Economics-Lecture>

### Mapping

PO CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
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C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U2AFCP01</b>	<b>CORE PRACTICAL – I MS-OFFICE PRACTICAL</b>	<b>II</b>	<b>2</b>	<b>45</b>

**COURSE OBJECTIVE**

1. To make the student to understand about creation of documents.
2. To understand the real applications of worksheet and presentation.
3. Apply MS-Office techniques to create promotional hand-outs.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate the fundamental knowledge of MS-Office.	K1to K5
<b>CO2</b>	Develop an informal business letters.	K1to K5
<b>CO3</b>	To perform accounting operations	K1to K5
<b>CO4</b>	To perform presentation skills	K1to K5
<b>CO5</b>	How to create and insert multimedia components in various documents.	K1to K5

**MS-WORD**

1.	Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting. b. Format the document: a. Using Bold, Underline and Italic. b. Change Character size sing the font dialog box. c. Formatting paragraph: Center, Left aligns &Right align d. Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs. e. Creating Hanging Paragraphs.
2.	A. Create a document, save it and edit the document as follows: a. Find and Replace options. b. Cut, Copy, Paste options. c. Undo and Redo options. B. Format the document: a. Using Bold, Underline and Italic. b. Change Character size sing the font dialog box. c. Formatting paragraph: Center, Left aligns &Right align d. Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs. e. Creating Hanging Paragraphs.
3.	Using tap settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4.	Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.

### MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).  
b. Formatting work sheets.  
Bold style.
  - Italic style.
  - Font size changing.
  - Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus),.
  - Specifying percentage (%) Scientific notations.
  - Drawing border around cells.
  - Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and filed name – creating and sorting a data base and maintaining a database (data form).  
b. Using auto filter, advanced filter  
c. Creating subtotals and grad totals - using database functions.
3. Creating charts
  - i) Using chart wizard (five steps)
  - ii) Changing the chart type (Pie, Bar, Line)
  - iii) Inserting titles for the axes X. Y
  - iv) Changing colours. v) Printing charts.
4. a. Using date, time, maths functions:
  - entering current data.
  - Using date arithmetic (adding and subtracting dates)
  - Date functions (day, month, second)b. Math Functions
  - SUM, COUNT, AVERAGE
  - MAX, MIN
  - STDDEV, VAR
  - ABS, EXP, INT
  - LOG 10 AND LOG
  - MOD, ROUND, SORT vii) Using auto sumc. Logical and Financial Functions
  - Logical (IP / AND / OR / NOT)
  - Financial (PMD, FV, NPER, RATE)

### MS-POWERPOINT

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Adding animation effects / grouping / ungrouping / cropping power / point objects.
4. Saving a presentation / Importing – Exporting files
5. Creating an organization chart in Power Point.

### MAPPING WITH PROGRAM OUTCOME

CO\PSO	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	
CO2	✓	✓		✓	
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5		✓	✓		✓

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U3AFC04	CORE PAPER-4 CORPORATE ACCOUNTING-I	III	5	90

## OBJECTIVES

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

### ***Learning Outcome***

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of good will.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	<b>K1</b>
<b>CO2</b>	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	<b>K2</b>
<b>CO3</b>	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	<b>K3</b>
<b>CO4</b>	To Distinguish the underwriting of shares and valuation of goodwill.	<b>K4</b>
<b>CO5</b>	To Integrate the Final accounts according to companies Act 2013 and Profit prior to incorporation.	<b>K5</b>

UNIT	CONTENT	HOURS ALLOTTED
I	<b>Shares</b> – Meaning- Definition- Types of shares- Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment- par, premium and discount –Forfeiture and Re- issue of shares- par and discount-Effects of Pro-rata Allotment on Forfeiture of Shares-Reissue of forfeited shares.	18
II	<b>Preference shares</b> -Provisions-Types of Preference shares— Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption without fresh issues of shares-Redemption at par out of fresh issue of shares -redemption partly out of profit and partly out of fresh issue of shares–Redemption at premium partly out of fresh issue and partly out of profits - redemption by capitalization of undistributed profit/reserves.	17
III	<b>Debentures</b> -Types of Debentures–Issue and Redemption of Debentures–Distinction between Debenture and Share – Terms relating to issue price on condition of redemption of debenture-Methods of Debentures Redemption: out of profit-out of capital-redemption by conversion-Cum– Interest and Ex-Interest.	19
IV	<b>Under writing of Shares</b> –Purpose and importance of Underwriting-Valuation of Goodwill: Average profit – super profit- capitalization of super profit-Annuity-Valuation of Shares.	19
V	<b>Preparation of final accounts</b> of companies Act 2013- Form of Statement of Profit and Loss-Content of Statement of Profit and Loss-Form of the Balance sheet-Content of Balance sheet -Calculation of Managerial remuneration.	17

**NOTE: The question paper shall cover 80% Problems and 20% Theory**

#### **CONTENT BEYOND THE SYLLABUS**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition



**TEXTBOOK:**

1. Advanced Accountancy -S.P.Jain&K.L.Narang. kalyani Publications., Fifth Edition 2018.

**REFERENCEBOOKS**

1. Corporate Accounting -Reddy & Murthy, Margam Publications, Chennai-17.Fourth Edition 2017
2. Advanced Accountancy -M.C.Shukla& T.S.Grewal. S.Chand Publications, Fifth Edition 2017
3. Advanced Accountancy -R.L.Gupta & Radhaswamy, Sultan & chand, Chennai-17,Fifth Edition 2018.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U3AFC05	CORE PAPER-4 BUSINESS LAW	III	5	90

## **OBJECTIVES**

This course is designed to provide the student with knowledge of the legal environment of business and legal principles.

### **Learning Outcomes:**

- ☐ *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties' contract.*
- ☐ *Acquire knowledge about previous cases and real time issues,*
- ☐ *Understanding Negotiable Instruments and practical knowledge.*

CONUM BER	COSTATEMENT	KL
<b>CO1</b>	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	<b>K4</b>
<b>CO2</b>	To prove legality and Statute of Frauds in contracts, Identify contract remedies	<b>K5</b>
<b>CO3</b>	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	<b>K1</b>
<b>CO4</b>	To apply Contract of Agency- Agent and Agency-kinds of Agencies.	<b>K4</b>
<b>CO5</b>	To create Negotiable Instruments and legal aspects.	<b>K6</b>

### **Unit I**

The Indian Contract Act, 1872: Contract—Meaning-definition-Characteristics And Kinds-offer and acceptance-Essentials of a Valid Contract—Intention to create Legal Relations—Legal Consideration—Capacity to Contract. **15**

**Hours)**

### **Unit II**

Misrepresentation-Free Consent—Coercion and undue Influence-Mistake Fraud

—Legality of Object—Agreement not declared Void —Legal Formalities- Contingent Contracts—Performance of Contract—Quasi Contracts-Discharge of Contract—Remedies against Breach of Contract. **(15**

**Hours)**

### **Unit III**

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale-Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner-Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications-Central Goods and Service TAX. **(15Hours)**

### **UnitIV**

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency—introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent-termination of agency **(15 Hours)**

### **Unit V**

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of exchange, Cheque- Holder and Holder in Due Course, Privileges of Holder in Due Course-Negotiation-Types of Endorsements-Crossing of Cheque Bouncing of Cheque. **(15 Hours)**

#### **Suggested Readings**

##### **TextBook:**

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

##### **ReferenceBooks:**

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. S N Maheshwari & S K Maheshwari (2016), *Business Law*, New Delhi. National Publishing House

3. AgarwalSK,(2017),*BusinessLaw*,NewDelhi,GalgotiaPublishersComp any,.
4. PC Tulsian & Bharat Tulsian(2018),*Business Law*,Mc Graw Hill Education
5. Sharma,J.P.& Sunaina Kanojia(2019),*Business Laws*, Ane Books Pvt.Ltd., NewDelhi,

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U3AFC06	<b>CORE PAPER-6 INVESTMENT MANAGEMENT</b>	III	5	75

**Objectives:**

- The primary objective is to provide students with a thorough foundation in investment with special emphasis on financial concepts and an appreciation of the way those concepts are applied in practice.

**Learning Outcomes:**

- Understand the basic knowledge of investment and various avenues.
- Understand the role of financial markets.
- Apply the concepts of Time value of money in investment decision.
- Develop conceptual understanding of primary and secondary markets.
- Analyze and interpret the financial statements.
- Understanding Negotiable Instruments and practical knowledge.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Need & Purpose for Investment.	K3
CO2	Describe the Over view of financial markets	K1
CO3	Summarize the Present values and future values	K2
CO4	Examine Role of Stock Markets.	K4
CO5	To Estimate the Financial Statement Analysis.	K5

### UNIT- I INTRODUCTION TO INVESTMENT

Introduction to Investment - Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing-Investment Precautions Investment Vehicles available for Investors in Detail (Short term options and Long term option Classifying and understanding investor profile-E Finance-meaning- importance - delivery of E-Finance.(14Hours)

### UNIT-II FINANCIAL INSTITUTIONS

Financial institutions –Overview of financial markets – Financial system – Concept – organization - inter relationship in the financial system -Key types of securities – money market securities and capital market securities – difference between capital markets and money markets.(15 Hours)

### UNIT-III TIME VALUE

The time value of money–Meaning–Basic concepts–Need–rationale application Present values and future values- Present values and future values of an annuity– Solving problems when interest rate is known.(16Hours)

### UNIT-IV STOCK MARKET

Role of Stock Markets – Difference between Primary and Secondary Markets – Organization of Stock Exchange–Speculators in Stock Exchange-Debate Accounting–Investment Opportunities-Regulator Body–FOREX. (16Hours)

### UNIT-V FINANCIAL STATEMENT ANALYSIS

Financial Statement Analysis– financial analysis – Tools used for analysis – Basic ratios – Types –Its application in decision making-Fundamentals of Technical Analysis.--(14 Hours)

### TEXTBOOKS

Dr.R.K.Sharma&ShashiK.Gupta,“FinancialManagement”,8thEdition –2016KalyaniPublishers,Ludhiana,NewDelhi.

Preeti Singh,Investment Management,14thEdition,HimalayaPublishing house,NewDelhi,2006,

### REFERENCEBOOKS

- 1 .I.M. Pandey, “ Financial Management” , 11 th Edition 2017, VikasPublication
2. KulkarniP.V.,SathyaPrasadB.C,“FinancialManagement”,9thEdition– 2016,HimalayaPublishingHouse,Mumbai.
3. MichealEugene,“FinancialManagement“,12thEdition-2016–Cengage Learning India, New Delhi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	P 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO2	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO3	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

<b>SUBJECT CODE</b>	<b>COURSE TITLE</b>	<b>SEM</b>	<b>CREDIT</b>	<b>HOURS</b>
<b>22U3AFS01</b>	<b>SBEC PAPER-1 PROJECT METHODOLOGY</b>	<b>III</b>	<b>2</b>	<b>30</b>

**Objectives:**

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work.

***Learning Outcome***

- *Students will be able to understand the Structure of project Methodology.*
- *Students will understand the objectives of project.*
- *Students will gain knowledge about the Data analysis and interpretation..*

<b>CO NUMBER</b>	<b>COSTATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Structure of Dissertation.	<b>K3</b>
<b>CO2</b>	Describe the role of project problems.	<b>K1</b>
<b>CO3</b>	Summarize the Review of literature-Sampling.	<b>K2</b>
<b>CO4</b>	Examine Data analysis and Interpretation-trend analysis.	<b>K4</b>
<b>CO5</b>	Estimate the project report writing.	<b>K5</b>

**UNIT-I**

Introduction: Project-Meaning - Features - Objectives of project- Difference between dissertation and Thesis.

**(6Hours)**

**UNIT-II**

Identification of project problems Problems related to Finance, Marketing, HRM, EDP and Banking.

**(5Hours)**

**UNIT-III**

Review of Literature-Sampling-Selection of sample-Collection of data and questionnaire.

**(7Hours)**

**UNIT-IV**

Data analysis-Percentage and trend analysis-Numerical evaluation Justification and interpretation..

**(5 Hours)**

**UNIT-V**

Project Report Writing.**(7Hours)**

**TEXTBOOKS:**

1. Project Methodology– Senthilkumar.K& Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg–New age international publishers, New Delhi.

**REFERENCEBOOKS:**

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management -K.Nagarajan, New age international publishers, New Delhi.
3. A Guide to projects–Dr.R.Ravilochanan, Margham publications, Chennai.



## Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE	COURSE TITLE	SEM	CREDIT	HOURS
22U4AFC07	CORE PAPER-1 CORPORATE ACCOUNTING - II	IV	2	60

### Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

### Course outcomes:

- To equip the students with accounting methods formatted from inception to liquidation and to
- Have knowledge about Amalgamation, Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking
- Companies and holding companies.

CO	CO STATEMENT	KL
CO1	Compute the concept of Amalgamation-Absorption-External Reconstruction.	K3
CO2	Describe the Alteration of Share capital –Internal Reconstruction- Liquidator final Statement.	K1
CO3	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2
CO4	Examine the Insurance accounts-Preparation of Revenue Account and Balance Sheet in Insurance companies.	K4
CO5	Estimate the Preparation of Consolidated Balance Sheet of holding companies.	K5

### UNIT -I

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 **(18 Hours)**

### UNIT -II

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator's Final Statement of accounts- liquidator's remuneration. **(17 Hours)**

**UNIT - III** Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). **(19 Hours)**

### UNIT -IV

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). **(17 Hours)**

## UNIT-V

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) .  
**(19Hours)**

**NOTE: The question paper shall cover 80% Problem and 20% Theory**

### CONTENT BEYOND THE SYLLABUS

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date.

### TEXT BOOK:

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

### REFERENCE BOOKS:

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, Margam Publications, Chennai – 17, Fifth Edition 2012

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE:</b> <b>22U4AFC08</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

## **ENTREPRENEURSHIP DEVELOPMENT**

### **Objectives:**

1. To familiarize students with the requisites needed for being a successful entrepreneur.
2. To identify the stages involved in the setting up of a small business unit and to motivate students to start self-employment

### **Learning Outcome:**

1. To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

To make awareness about the Financial support like loan, subsidies and incentives

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the basic concepts of Entrepreneur.	K1
<b>CO2</b>	To know the categories of Intellectual Property Rights.	K4
<b>CO3</b>	To generate an idea to create an innovate business plan.	K3
<b>CO4</b>	To be aware of the incentives and subsidies available to an Entrepreneur	K2
<b>CO5</b>	To develop various creative Entrepreneurial Skills.	K4

### **UNIT I**

**Entrepreneur and Entrepreneurship** – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs. **(15 Hours)**

### **UNIT II**

**Entrepreneurship Motivation:** Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(16Hours)**

### **UNIT III**

Idea generation – Opportunity/Product identification – Opportunity selection – Business

opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report(**14Hours**).

#### **UNIT IV**

Seed capital assistance – Mudra Scheme – Taxation benefit to SSI. Sickness in small Business – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting.(**16 Hours**)

#### **UNIT V**

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank.- **Entrepreneurial skills** : Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream, Tooth powder etc., (**Theory** )(16 Hours)

#### **CONTENT BEYOND THE SYLLABUS:**

- 1.Tourism Entrepreneurship
- 2.Business cases
- 3.Online business

#### **TEXT BOOK:**

Dynamics of Entrepreneurial Development by **Vasant Desai** – Himalaya Publications

#### **REFERENCES:**

- 1.**Hisrich R D, Peters M P**, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2015.
- 2.**Mathew J Manimala**, “Enterprenuership theory at cross roads: paradigms andpraxis” 2nd EditionDream tech, 2016.
- 3.**Rajeev Roy**, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2016.
- 4.Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
5. Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
- 6.Entrepreneurial Development by **Dr. P. Saravanel, Learntech** Press Trichy.

**ONLINE SOURCES:**

<https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>

<https://www.entrepreneur.com/article/219967>

<http://libguides.usc.edu/entrepreneur>

<https://www.umassd.edu/innovate/incubatorspace/resources/>

<https://library.bridgew.edu/c.php?g=339204&p=4664369>

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

<b>SUBJECT CODE:</b> <b>22U4AFC09</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 3</b>	<b>HOURS : 75</b>

### FINANCIAL MANAGEMENT

**Objective:**

1. The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.
2. This course familiarize students with the financial concepts, techniques, tools and decision making in business enterprises.
3. The course provides a working knowledge of the tools and analytical conventions used in the practice of corporate finance.
4. It focuses on Capital Structure decisions, Budgeting and Corporate Financial Modeling.

CO NUMBER	CO STATEMENT	KNOWLE DGE LEVEL
<b>CO1</b>	To write the Financial Management, finance function and aims of finance function and financial planning	K1
<b>CO2</b>	To understand the time value of money concept and compare the present value and future value of money	K2
<b>CO3</b>	To Compare with Financing Decisions EBIT , EBT- EPS ,analysis ,leverage, problems ,Cost of Capital.,	K4
<b>CO4</b>	To Prove the Investment Decisions return on investment method, net present value method.	K5
<b>CO5</b>	Apply & Practice the Working Capital Management, cash management, receivable management and inventory management.	K3

**UNIT- I**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. Time Value of Money - Meaning – definition- Methods of Time value money- computation of present value and future value of money. (Theory Only) **(15 Hours)**

**UNIT-II**

Capital Structure And Leverage - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. (Theory) **(14 Hours)**

**UNIT- III**

Cost of Capital - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. (Theory) **(16 Hours)**

**UNIT-IV**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital– Sources of Working Capital. (Theory)**(14 Hours)**

**UNIT-V**

Dividend –Dividend Theory. **(16 Hours)**

**CONTENT BEYOND THE SYLLABUS:**

1. Preparing a blue print on working capital of a small concern.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Draw the organization chart of Finance Function of a company.

**TEXT BOOK:**

1. Shashi K.Gupta, R.K.Sharma,Financial Management Theory And Practice,KalyaniPublications,New Delhi.

**REFERENCE BOOKS:**

1. Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
2. Pandey. I. M., Financial Management, Vikas Publications,House Pvt Ltd, New Delhi.
3. Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.
- 4 V.K Bhlta, Sul tan Chand, Financial Management ,New Delhi.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



<b>SUBJECT CODE:</b> <b>22U4AFN02</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

**NMEC:II- FUNDAMENTALS OF INSURANCE**

**Objectives:**

To impart theoretical base on fundamental principles of insurance business

**Learning Outcome:**  
Students will be able to understand General principles of insurance Students will understand the importance of

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To recall a knowledge about types of insurance, Growth & Development of Indian insurance industry.	K1
<b>CO2</b>	To analyze clear idea about Different types of life policies	K4
<b>CO3</b>	To apply them about Fire insurance contracts.	K3
<b>CO4</b>	To find about the Employer's liability insurance.	K2
<b>CO5</b>	To compare about Procedure for becoming an Agent	K4

**UNIT-I**

**Introduction to Insurance**-Meaning, Definition of insurance- General principles of insurance -Types of insurance life, fire and marine-Difference between life and other types of insurance, Growth & Development of Indian insurance industry- Regulations of insurance business and the emerging scenario **(6 Hours)**

**UNIT-II**

**Life Insurance**-Introduction to life insurance : Features of life insurance-Essentials of life insurance, Different types of life policies- Annuities, Formation of life insurance contracts-Assignment and nominations- Lapses and revivals of policies. Surrender value, paid up value, Loans-Claims- Procedure for claims- Settlement of claims- Death and Maturity **(6 Hours)**

**UNIT-III**

**Fire Insurance**- Fire insurance contracts- Fire insurance coverage-

Policies for stocks- Rate fixation in fire insurance- Settlement of claims.

**Marine Insurance-** Functions- Marine perils- Types of marine policies- Clauses in general use-Warranties and conditions- proximate cause- subrogation and conciliation - Re- insurance- Double insurance-Types of marine losses **(6 Hours)**

#### UNIT IV

**Miscellaneous Insurance** -Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- cattle insurance- Crop insurance. **(6Hours)**

#### UNIT V

Procedure for becoming an Agent- Pre-requisite for obtaining a license- Duration of license- Cancellation of license- Termination of agency - Code of Conduct- Functions of the Agent-IRDA-Role of IRDA-ICSI. **(6 Hours)**

#### TEXT BOOKS :

- 1.Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
- 2.Insurance principles and practice - Moorthy.A , Margham publications, Chennai.
- 3.Fundamentals of insurance - Dr. P.K. Gupta, Margham publications, Chennai

#### REFERENCE BOOKS :

- 1.Insurance principles and practice - Periasamy. P, Margham Publications, Chennai
- 2.Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, New Delhi.
- 3.Insurance principles and practice - Balu.V. & Premilan, Margham publications, Chennai

#### Mapping

POCO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**Subject code: 22U5AFC10**

**Semester: V**

**Credit: 4**

**Hours: 90**

**B.COM (A&F)  
COST ACCOUNTING**

**Objectives:**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

**Learning Outcome:**

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	<b>K3</b>
<b>C02</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	<b>K4</b>
<b>C03</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	<b>K5</b>
<b>C04</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	<b>K5</b>
<b>C05</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	<b>K6</b>

**UNIT - I**

**Cost Accounting** - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Costing an aid to Management — Types and Methods of Cost- Elements of cost- Preparation of Cost sheet and tender.  
**(18 Hours)**

**UNIT - II**

**Material Accounting** - Material Cost - Purchase Procedure and documentation involved in purchasing - Various stock levels - Minimum, Maximum, Re-Order Level- Economic Order Quantity - Bin card and Stores ledger - Pricing of issues - FIFO, LIFO, HIFO, Base Stock Level - Simple  
VICAS B.Com (A&F) Syllabus 2021-2022 Onwards

Average and Weighted Average method - Treatment of Scrap, Spoilage, **Wastage** & Defectives. **(17 Hours)**

**UNIT – III**

**Labour Costing & Control** – Labour Turn Over-Job analysis- Elements Of Job Analysis – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme. **(19Hours)**

**UNIT – IV**

**Overheads** – Classification –Importance of overheads cost-Primary distribution of overheads-secondary distribution of overheads- Allocation and Apportionment of Overheads– Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate **(17Hours)**

**UNIT – V**

**Job, batch and Contract costing** (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Features of process costing- Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By- products **(19Hours)**

**CONTENT BEYOND THE SYLLABUS**

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

**Note:** Distribution of marks – Problem 70% and Theory 30%

**TEXT BOOK**

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai

**REFERENCE BOOKS**

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

**Subject code: 22U5AFC11**

**Semester: V**

**Credit: 4 Hours: 90**

**B.COM (A&F)  
INCOME TAX LAW & PRACTICE -1**

**Objectives:**

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

**Learning Outcome:**

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
<b>CO2</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basis.	K2
<b>CO3</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
<b>CO4</b>	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business.	K5
<b>CO5</b>	Apply and practice the assessment of the individual returns and the official proceeding	K3

**UNIT-I**

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year - Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure. **(18 Hours)**

**UNIT-II**

Basis of Charges: Residential Status of Individuals –Goods and Service Taxes –AOP - Incidence of Tax (Scope of total income) tax liability - Exempted Incomes. **(17 Hours)**

**UNIT-III**

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity – Pension - Leave encashment – Deduction u/s 16(i) (ii)(iii).m **(19 Hours)**

#### UNIT-IV

Income from House property – Definition - Deemed owner of House Property - Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.

(17 Hours)

#### UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income–E-Filing-File Returns..

(19 Hours)

#### Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

**Note: Distribution of marks - Problems 70% and Theory 30%**

#### TEXT BOOK:

1. Income tax Law and Practice -V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, New Delhi, 2013.

#### REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan, Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 22U5AFC12 Semester: V Credit: 3 Hours: 90**

**B.COM (A&F)**

**MODERN BANKING**

**Objective:**

To provide the students with the latest development in the field of Banking and Financial System.

**Learning Outcome:**

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Indicate the Constituents of Indian money market.	K2
<b>CO2</b>	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
<b>CO3</b>	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
<b>CO4</b>	Explain the Internet Banking Services, Credit Cards, Debit Card ,Smart Card ,Biometric Cards	K2
<b>CO5</b>	Explain the RBI. Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

**UNIT-I**

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market-.(18 Hours)

**UNIT-II**

Central Banking – Functions – Credit Control Devices - Credit control management- MIS-SAP.- RBI – Functions – Different Departments of RBI – Green Banking(17 Hours).

**UNIT-III**

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking– Challenges.(19 Hours)

## UNIT-IV

E-Banking – Meaning – Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types – Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime.

(17 Hours)

## UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

(19 Hours)

### Content beyond the Syllabus

- 1.Repo Rate
- 2.Collateralized debt obligations (CDOs)
- 3.Anti-Money Laundering

### TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

### REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



**Subject code: 22U5AFC14**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM (A&F)  
PRACTICAL AUDITING**

**Objectives:**

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

**Learning Outcome:**

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	<b>K2</b>
<b>CO2</b>	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	<b>K1</b>
<b>CO3</b>	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	<b>K4</b>
<b>CO4</b>	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification.	<b>K5</b>
<b>CO5</b>	To change the concept of ERP, the impact of computerization on audit approach and online computer system audit	<b>K3</b>

**UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards List-SRES-SAES-SRSS. **(12Hours)**

**UNIT-II**

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance  
VICAS B.Com (A&F) Syllabus 2021-2022 Onwards

of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit–External Audit  
(11Hours)

#### UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.(13 Hours)

#### UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.(11 Hours)

#### UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors– Rights – Powers – Duties and Liability of Auditors – Auditor’s Report – Importance and Contents – E-Auditing- Special audit-club, charitable institution, hotels.(13 Hours)

#### Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing

#### TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, NewDelhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

#### REFERENCE BOOKS:

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code: 22U5AFE01**

**Semester: V**

**Credit: 4**

**Hours: 60**

**B.COM(A&F)  
ELECTIVE-I : 1 .CAPITAL MARKET**

**Objectives:**

To enlighten the students the role of capital markets in India

To create awareness about the stock market among the students.

**Learning Outcomes:**

- ☐ *Applying principles to create market strategy which optimizes the marketing.*
- ☐ *Develop a Indian capital market and its functions*
- ☐ *To know about the indian capital market .*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Investors investment attitude	K3
<b>CO2</b>	Describe the rating agencies of India and Global	K1
<b>CO3</b>	Summarize Performance of. Indian Capital market	K2
<b>CO4</b>	Examine of fundamental and technical analysis-	K4
<b>CO5</b>	To know the Stock price movement and Indian economy system	K5

**UNIT – I**

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(12 Hours)**

**UNIT - II**

Investors protection- The role of SEBI- Investors investment attitude. **(11 Hours)**

**UNIT - III**

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS . **(13 Hours)**

**UNIT - IV**

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. **(11 Hours)**

**UNIT - V**

**Stock price movement and Indian economy system- Inflation and GDP.(13 Hours)**

**TEXT BOOK:**

1.Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd,Chennai

**BOOKS FOR REFERENCE:**

1.Capital Market in India – Reforms and Regulations, Deepak Rathe.2.Capital Market and Securities market - Sangeeth Kedia.  
3.Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai. 4.Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

**Mapping**

<del>PO</del> CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**B.COM(A&F)****ELECTIVE-I : 2. STRATEGIC MANAGEMENT****Objectives:**

- To enlighten the students the Strategic Management
- To create awareness about the Strategy Implementation.

**Learning Outcomes:**

- ☐ Applying principles to create Functional Level Strategies.
- ☐ Develop a Information Systems Strategies
- ☐ To know about the Reengineering and Strategy Implementation.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Investors investment attitude	K3
<b>CO2</b>	Describe the rating agencies of India and Global	K1
<b>CO3</b>	Summarize Performance of. Indian Capital market	K2
<b>CO4</b>	Examine of fundamental and technical analysis-	K4
<b>CO5</b>	To know the Stock price movement and Indian economy system	K5

**UNIT I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis. **(12 Hours)**

**UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing. **(11 Hours)**

**UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies. **(13 Hours)**

## UNIT: IV

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation. **(11 Hours)**

## UNIT: V

Evaluation and Control in Strategic Management – measuring performance-Type of Controls – Primary Measures of Divisional and Functional Performance- Strategic Information System– Guidelines for proper control.**(13 Hours)**

**Note:** Question paper shall cover 100% theory

### REFERENCES :

- 1.Business policy and Strategic management : S.Sankaran - MarghamPubligations.
- 2..Strategic Management and Business Policy : Kazmi- McGraw –Hill Education (India)Ltd.
- 3.Strategic Management : Formulation,Implementation and Control :Pearce, McGraw- Hill Education(India).
- 4.Strategic Management ; Periasamy. P, Himalaya publishing house Pvt.Limited Publication Chennai. House, Mumbai - 2002.

### Mapping

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CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code: 22U5AFE03 Semester: V Credit: 4 Hours: 60**

**B.COM (A&F)  
ELECTIVE-I : 3. EXPORT AND IMPORT MANAGEMENT.**

Objective:

1.To familiarize students with various Export marketing and Export import Management.

**Learning Outcome :**

- Students will be able to understand the Overview of relationship between export and Import Management
- Students will be able to know about Export Procedure.
- Students will be able to know Foreign Trade Policy and Export promotion Councils.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compare the Strategy and preparation of Export marketing – Export Marketing organizations.	<b>K3</b>
<b>CO2</b>	Implement about the Export import Documentation .	<b>K4</b>
<b>CO3</b>	Analyzing the Export Procedure, Export contract– ,forward Cover , Export finance ,Institutional framework for Export Finance .	<b>K4</b>
<b>CO4</b>	Prove the Import procedure , Pre-import procedure and steps in import Procedure , Legal Dimensions of import procedure .	<b>K5</b>
<b>CO5</b>	Show the Foreign Trade Policy and Highlights , Special Focus Initiatives, Duty Drawback	<b>K1</b>

**UNIT I**

Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. **(12 Hours)**

**UNIT –II**

Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate's Receipt – Bill of lading – GR form – ISO 9000 – Procedures for obtaining ISO 9000 – BIS 14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents \_ bill to Entry – Certificate of inspection – certificate of Measurements – Freight Declaration. **(11 Hours)**

### UNIT -III

Export Procedure – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds. **(13 Hours)**

### UNIT -IV

Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents. **(11 Hours)**

### UNIT -V

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters – Export promotion Councils – Commodity boards – ECGC – EXIM Bank. **(13 Hours)**

**NOTE:** Question Paper shall cover 100% Theory.

### REFERENCES :

1. Export Marketing- TAS Balagopal, Himalaya Publishing House, Mumbai.
2. Export Management- D.C. Kapoor, Vikas Publishing House, New Delhi.
3. Handbook of Import-Export Procedures –Ministry of Commerce, Govt. of India.
4. Export Documentation and procedures –Nabhi Publications, New Delhi.
5. Import - Do it Yourself - M.I. Mahajan, Snow White Publi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



**B.COM (A&F)**  
**MANAGEMENT**  
**ACCOUNTING**

**Objectives:**

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand scope of management accounting
- Students will be able to know about concepts of ratio and funds flow statement.
- Students will be able to marginal costing and managerial decision making.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting	<b>K3</b>
<b>C02</b>	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	<b>K4</b>
<b>C03</b>	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement	<b>K2</b>
<b>C04</b>	Value the funds flow and cash flow of the company and analyzing to control the flow of cash and also use of budgetary control for effective means of control of funds.	<b>K5</b>
<b>C05</b>	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	<b>K4</b>

**UNIT - I**

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting **(18 Hours)**

**UNIT – II**

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. **(17 Hours)**

**UNIT – III**

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement-New formate Account and IFRS.(19 Hours)

**UNIT – IV**

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – MasterBudgeting.

**(17 Hours)**

**UNIT – V**

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing. **(19 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%**

**Content beyond the Syllabus**

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

**TEXT BOOKS:**

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

**REFERENCE BOOK:**

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, NewDelhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma &Shashi K.Gupta, Kalyani Publishers, NewDelhi.

### Mapping

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CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**B.COM (A&F)**  
**INCOMETAX LAW AND PRACTICE II**

**Learning Outcome:**

- Students will be able to understand capital gain and loss on capital gain.
- Students will be able to know about income from other sources.
- Students will be able to know computation of tax liability and income tax authority.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	<b>K2</b>
<b>CO2</b>	Analyzing the various provisions and calculating the Income from other sources	<b>K1</b>
<b>CO3</b>	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	<b>K4</b>
<b>CO4</b>	Thorough knowledge on the provisions regarding deductions u/s 80	<b>K5</b>
<b>CO5</b>	Knowledge on the assessment of the individual returns and the official proceedings	<b>K3</b>

**UNIT- I**

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain –Capital Loss –Tax on Capital Gain (Sec 45).  
**(18 Hours)**

**UNIT- II**

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources.  
**(17Hours)**

**UNIT -III**

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Setoff and carry forward of losses.  
**(19Hours)**

**UNIT- IV**

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.  
**(17Hours)**

**UNIT -V**

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions. **(19Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%**

**Content beyond the Syllabus**

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

**TEXT BOOK:**

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. Income Tax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

**REFERENCE BOOKS**

1. Income Tax Law and Practice – Vinoth K Sinhania, Taxman Publications, New Delhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications, New Delhi.
3. Student Guide to Income Tax- Vinod K Singhania & Monica Singhania, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

**Mapping**

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CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**FINANCIAL CONTROL SYSTEM**

**Objectives :**

- To gain basic knowledge of various financial control Techniques.
- To learn about budgeting tactics and implementation.
- To enlighten the students the role of Standard Costing in India

**Learning Outcome:**

- Students will be able to understand the Systems Approach to Financial Control .
- Students will be able to know about Responsibility,SBCs .
- Students will be able to know Planning and Control through Budget Budgeting,andstandard costing and variance analysis. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate the Systems Approach to Financial Control- Management Control Process, Accounting Data base in Control.	K3
<b>CO2</b>	Indicate Knowledge about the Responsibility Accounting-profit-investment centers	K2
<b>CO3</b>	Describe the Transfer Pricing tool of control-Methods-Valuation problems of stock unrealized profit.	K1
<b>CO4</b>	Examine the Planning and Control through Budget-Preparation of Material-Labour-Sales Budget.	K4
<b>CO5</b>	Estimate the Standard Costing- Variance analysis-Sales Variance.	K5

**UNIT – I**

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control -Management Control Process. Accounting Data base in Control.

**(18 Hours)**

**UNIT – II**

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs.

**(17 Hours)**

**UNIT – III**

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit.

**(19 Hours)**

**UNIT – IV**

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets. (Theory only) **(17 Hours)**

**UNIT – V**

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only)

**(19 Hours)****TEXT BOOKS:**

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGrawHill publications, New Delhi, 2004.

**REFERENCE BOOKS :**

1. Advanced Cost and Management Accounting- Saxena and Vashist - Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- KalyaniPublishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.

**Mapping**

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CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**B.COM (A&F)  
OFFICE ORGANISATION**

**Learning Outcome:**

- Students will be able to understand the office organization and centralization..
- Students will be able to know about modern office
- Students will be able to know office system ,office furniture &criteria for selection..

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the modern office and location and layout of an office. .	K3
<b>CO2</b>	Understanding the Office Organization, Organizational chart ,Centralization , Centralization Vs Decentralization ,Types of Reports .	K2
<b>CO3</b>	Analyzing the office system and design of office form.	K1
<b>CO4</b>	Understanding the stationery and control of stationery system.	K4
<b>CO5</b>	Understanding the office furniture an criteria foe selection.	K5

**UNIT: I**

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office**(12 Hours)**

**UNIT: II**

Office Organization – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralization – Centralization Vs Decentralization– Office Reports- Types of Reports – Essentials of a good report .**(11 Hours)**

**UNIT: III**

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects an d purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence.**(13 Hours)**



**UNIT: IV**

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing– Meaning , Importance and kinds **(11 Hours)**

**UNIT: V**

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection **(13 Hours)**

**Text book**

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

**Reference Books:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

**Mapping**

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
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CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**B.COM (A&F).****CAMPUS TO CORPORATE (PROJECT)****Objective:**

1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

**UNIT-I**

Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word per minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college.(12 hours)

**UNIT-II**

Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets.(12 hours)

**UNIT-III**

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.(12 hours)

**UNIT-IV**

Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world.They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.(12 hours)

**UNIT-V**

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds– syllable stress – in to nation –listening – principles of good listening – accent comprehension – practical exercises Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills  
.Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview.

**(12 hours)**

**TEXT BOOKS**

1. Rajendra Pal & Korlahall, Essentials of Business Communication, Sultan Chand & Sons, 2008.

### **REFERENCE BOOKS**

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.

**Subject code: 22U6AFE04 Semester: VI Credit:4 Hours: 60**  
**B.COM (A&F).**

**ELECTIVE-II: 1. FUNDAMENTALS OF INVESTMENT**

**Objectives :**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

**Learning Outcome:**

- Students will be able to understand the Investment Environment
- Students will be able to know about Fixed Income Securities.
- Students will be able to know about Investor Protection.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the investment decision process, Types of Investments .	K3
<b>CO2</b>	Simplify Bond, types of bonds, Bond Valuation.	K4
<b>CO3</b>	Analyzing the Approaches to Equity Analysis .	K4
<b>CO4</b>	Prove the Portfolio Analysis and Financial Derivatives.	K5
<b>CO5</b>	Show the Investor Protection and Role of SEBI and stock exchanges in investor protection.	K1

**UNIT – I The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.  
**(12 Hours)**

**UNIT - II - Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating..  
**(11 Hours)**

**UNIT - III -Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.  
**(13 Hours)**

**UNIT - IV - Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.  
**(11 Hours)**

**UNIT – V- Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.  
**(13 Hours)**

**Suggested Readings:**

- 1.C.P. Jones, Investments Analysis and Management, Wiley, 8<sup>th</sup> ed.
- 2.Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- 3.R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- 4.N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
- 5.Mayo, An Introduction to Investment, Cengage Learning.

**Mapping**

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CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 22U6AFE05 Semester: VI  
B.COM (A&F).**

**Credit:4**

**Hours: 60**

**ELECTIVE-II: 2. LABOUR WELFARE AND SOCIAL SECURITY**

**Objectives :**

1. To expose students to acquire skills in Labor Welfare & Social Security

**Learning Outcome:**

1..Students will be able to understand the Social Welfare; Labour Welfare  
2,.Students will be able to know about Alternative work arrangements. 3..Students will be able to know about Social Assistance and Social Insurance.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the Social Welfare; Labour Welfare and Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India.	K3
<b>CO2</b>	Simplify the Alternative work arrangements .	K4
<b>CO3</b>	Analyzing the Impact of ILO on Labour Welfare in India.	K4
<b>CO4</b>	Prove the Concept and Scope of Social Security .	K5
<b>CO5</b>	Show the Evolution of Machinery for Labour Administration .	K1

**UNIT – I- Social & Labour Welfare:**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India; **(12 Hours)**

**UNIT –II- Managing Quality And Productivity:**

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering. **(11 Hours)**

**UNIT –III- Indian Labour Organization:**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Center Welfare Officer: Role, Status and Functions. **(13 Hours)**

#### UNIT -IV - Social Security:

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees **(11 Hours)**

#### UNIT -V - Labour Administration:

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India-Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers' Education;**(13 Hours)**

#### BOOKS FOR REFERENCE:

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
3. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing House, MuMHRMi.
4. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
5. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Pub. House, Mumbai.
6. Pant, S.C., Indian Labour Problems, Chaitanya Pub. House, Allahabad.
7. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut;
8. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub.,  
Agra;
9. Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMi.
10. B.D Singh: Labour Laws for Managers

#### Mapping

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CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 22U6AFE06 Semester: VI**

**Credit:4**

**Hours: 60**

**B.COM (A&F).**

**ELECTIVE- II: 3. RISK MANAGEMENT.**

**Objectives :**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

**Learning Outcome:**

- Students will be able to understand the types risk.
- Students will be able to know about approaches and processes of corporate risk.
- Students will be able to know Kinds of Insurance.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the Introduction To risk management.	K3
<b>CO2</b>	Simplify Sources Of Risk and Exposure ..	K4
<b>CO3</b>	Analyzing the Approaches to Equity Analysis .	K4
<b>CO4</b>	Prove the Management Of Pure Risk and insurance .	K5
<b>CO5</b>	Show the Insurance Underwriting-Need for underwriting ,.	K1

**UNIT – I Introduction To risk management:**

Introduction to risk management- elements of uncertainty peril, Hazards – types risk management process - definition, types and various means of managing risk – limitations of riskmanagement .

**(12 Hours)**

**UNIT - II - Sources Of Risk and Exposure:**

Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk .

**(11 Hours)**

**UNIT - III - Corporate risk management**

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

**(13 Hours)**

**UNIT - IV - Management Of Pure Risk and insurance:**

Objectives of Managing Pure Risk, Methods of Managing Pure Risk, Identification and measurement of Expected Losses, Measurement of Expected



Losses. Insurance and Value Maximization, Kinds of Insurance, New dimensions: Reinsurance, Banc assurance, and Alternative Risk Transfer. **(11 Hours)**

**UNIT – V- Insurance Underwriting-Need for underwriting:**

Meaning, Definitions, Importance, Factors to be considered on activity of underwriting, underwriter, IRDA Regulation on underwriting, functions of underwriting, steps involved in the process of Insurance Underwriting. **(13 Hours)**

**FOR REFERENCE:**

1. Gopal Krishnan, Liability Insurance
2. Mishra M.N, Insurance
3. Mishra M.N, Insurance Principles and Practice
4. Bose A.K, Engineering Insurance
5. Fire Insurance Claim – Insurance institute of India
6. N. Gulati – Risk Management
7. Aramvalarthan : Risk Management I.K. International publicers
8. Life Insurance Claims - Insurance institute of India
9. Gupta S.P, Liability and Engineering Insurance
10. Gupta S.P, Marine Insurance Claim
11. G. Kotheshwar Rao – Risk Management

**Mapping**

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CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**QUESTION PAPER PATTERN**  
**(For Theory & Problem oriented subjects)**

**Time: 3 Hours**

**Max. Marks: 75**

**PART - A (20 x1 = 20 Marks)**  
**Answer All the**  
**Questions (From**  
**each unit four**  
**questions)**

**PART - B (5 x 5 = 25 Marks)**  
**Answer All Questions**  
**(Either or Type)(From each**  
**unit one question)**

**PART - C (3 x 10 = 30 Marks)**  
**Answer Any Three out of**  
**Five Questions(From each**  
**unit one question)**