B.COM ACCOUNTING AND FINANCE

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
	•	FIRST YE	AR				
		FIRST SEME	STER				
Part I	23U1LTO1	Language I	3	6	25	75	100
Part II	23U1LE01	English I	3	4	25	75	100
Part III	23U1AFC01	Core Paper I – Financial Accounting I	4	5	25	75	100
Part III	23U1AFC02	Core Paper II - Principles of Management	4	5	25	75	100
	23U1AFDE01	Elective I - Business Communication					
Part III	23U1AFDE02	Elective I - Indian Economic Development	3	4	25	75	100
	23U1AFDE03	Elective I - Business Economics					
Part IV	23U1AFS01	Skill Enhancement Course SEC-1 Aptitude for Competitive Success	2	2	25	75	100
	23U1AC01	Ability Enhancement Course (AECC 1) (Soft Skill)	2	2	25	75	100
	23U1VE01	Yoga	2	2	25	75	100
		TOTAL	23	30	200	600	800
		SECOND SEM					
Part I	23U2LTO2	Language II	3	6	25	75	100
Part II	23U2LE02	English II	3	4	25	75	100
Part III	23U2AFC03	Core Paper III – Financial Accounting II	4	5	25	75	100
Part III	23U2AFC04	Core Paper IV-Business Law	4	5	25	75	100
	23U2AFDE04	Elective II – Human Resource Management			25	75	100
Part III	23U2AFDE05	Elective II-International Trade	3	4			
	23U2AFDE06	Elective II – Working Capital Management					
Part IV	23U2AFS01	Skill Enhancement Course SEC – 2 Social Media Marketing	2	2	25	75	100
	23U2AC02	Ability Enhancement Course (AECC2) Office Automation	2	2	25	75	100
	23U2EVS01	Environmental Studies	2	2	25	75	100
		TOTAL	23	30	200	600	800

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

Core I- Financial Accounting I

Subject Code	de L	T	P	S	Credits	Inst.		Marks					
Subject Code	t L	1	Г	3	Creuits	Hours	CIA	External	Total				
23U1AFC01	5				4	5	25	75	100				
				Lea	arning Obje	ctives							
LO1	To und	lerstand	the ba	sic acco	ounting conce	epts and stan	dards.						
LO2					ating busines	-							
LO3						-	ciation.						
LO4	To learn the methods of calculating profit for single entry system. To gain knowledge on the accounting treatment of insurance claims.												
LO5													
Prerequisites	: Shoule	d have	studied	d Accou	untancy in X	II Std							
Unit	tes: Should have studied Accountancy in XII Std Contents												
I	Fundamentals of Financial Accounting Financial Accounting — Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts-Subsidiary Books — Trial Balance - Classification of Errors - Rectification of Errors — Preparation of Suspense Account — Need and Preparation - Bank Reconciliation Statement.												
II	Final Expend	diture a	nts of and Re	eceipts	Trading C — Preparation with Adjustn	on of Tradii	-		15				
III	Deprece Straigh method Annuit – Reva Machin Bills of Endors under n	tiation - t Line d. y Meth aluation he Hour f Exch sement of	Mean Metho od – D Metho Rate M ange – of Bill – Insolv	ing – Cod – I eprecia od – D Method – Defin – Colle ency of	ition – Spec ction – Notin Acceptor –	Balance meethod – Insurance hod – Sum cimens – Diag – Renewal	ethod – Grance Police of Digits scounting I – Retirent	Conversion Conversion Conversion Method — of Bills —	15				
IV	under rebate – Insolvency of Acceptor – Accommodation. Accounting from Incomplete Records Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.												
Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim amount - Average clause(Loss of stock only)													
					Total								

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

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

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

³⁻Strong, 2-Medium, 1-Low

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

Core II – Principles of Management

Cubicat	Codo	т	Т	P	S	Cuadita	Inst.		Marks					
Subject	Coae	L	1	P	8	Credits	Hours	CIA						
23U1AF(C 02	5				4	5	25	75	100				
						Learning	Objectives							
LO1	Του	ındeı	stan	d the l	basic 1	management	concepts and	functions						
LO2	To k	cnow	the	variou	ıs tecl	nniques of pla	nning and de	cision makii	ng					
LO3	_	To familiarize with the concepts of organisation structure												
LO4	To gain knowledge about the various components of staffing To enable the students in understanding the control techniques of management isites: Should have studied Commerce in XII Std													
LO5														
	sites:	Shou	ıld h	ave s	tudied					NT C				
Unit						Cont	ents			No. of Hours				
I	Introduction to Management Meaning- Definitions — Nature and Scope - Levels of Management — Importance - Management Vs. Administration — Management: Science or Art —Evolution of Management Thoughts — F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers — Qualification — Duties & Responsibilities.									15				
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15					
III	Organ Mean Types Organ and	nizir ing - s - nizati Resp	Formonsi	mal a Structu	and l ire: M	Informal Org leaning and T	ganization – ypes - Depart	Organizat tmentalizati	Importance – ion Chart – on– Authority – Span of	15				
IV	Management. Staffing Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test-Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal									15				
V	Direct Motive Common Type Good Co-on ordina Proce	Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH]. Directing Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].												
				-		To				75				

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

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

³⁻Strong, 2-Medium, 1-Low

$\underline{\mathbf{FIRST\ YEAR-SEMESTER-I}}$

Elective I – Business Communication

G III A	0.1.	_	T	Ъ	G	G - 1'4	Inst.		Mark	KS				
Subject (Code	L	T	P	S	Credits	Hours	CIA	Exter	nal	Total			
23U1AFI	DE01	4				3	4	25	75	5	100			
			II.		L	earning O	bjectives	I	•		l			
LO1	To ena	able th	ne sti	uden	ts to k	now about	the princip	les, objecti	ives and i	mporta	ince of			
						rce and trac								
LO2		develop the students to understand about trade enquiries make the students aware about various types of business correspondence.												
LO3			correspo	ondenc	e.									
LO4							ness reports							
LO5						1	various typ		view					
Prerequis	ites: Si	<u>10uld</u>	hav	e stu	died		e in XII Std			N.T	<u> </u>			
Unit						Content	S			No. o Hour				
I	Definition Community Commu	Introduction to Business Communication Definition — Meaning — Importance of Effective Communication — Modern Communication Methods — Barrie to Communication — E-Communication - Business Letters Need - Functions — Essentials of Effective Business Letters Layout									12			
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters									12				
III	Banki Corres - Insu - Diff Fire I Insura Stages	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence Insurance – Meaning and Types – Insurance Correspondence Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency							ondence ondence aning of Marine Kinds –	:	12			
IV	Secret Comp Secret Specia	Correspondence Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing									12			
V	Mean	cation	Le Ob	etters jecti	ves a	and Techn	n of Resuriques of V	arious T	ypes of	:	12			
						TOTAI				(60			

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

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

$\underline{FIRST\ YEAR-SEMESTER-I}$

Elective 1 – Indian Economic Development

Subject Code		L	Т	P	S	Credits	Inst.		Marks			
		L	1	Г	3	Credits	Hours	CIA	External	Total		
23U1AFDE	23U1AFDE02 4					3	4	25	75	100		
	Learning Objectives											
LO1	To	under	rstand	the co	ncept	s of Economic	growth and	developr	nent			
LO2	To	know	the fe	eatures	s and f	factors affection	ng economic	developn	nent			
LO3	To	gain ı	unders	standir	ıg abo	out the calculat	tion of natio	nal incom	e			
LO4	To examine the role of public finance in economic development											
LO5	To	unde	rstand	the ca	uses o	of inflation		•				

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.	12
	TOTAL	60

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

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

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

Elective 1 – Business Economics

		T (T)		_	a	G 11.	Inst.		Marks			
Subject Co	de	L T P S Cred		Credits	Hours	CIA	External	Total				
23U1AFDE03		4				3	4	25	75	100		
	Learning Objectives											
LO1	To u	ınde	erstan	d the a	pproa	ches to econo	omic analysi	S				
LO2	To k	knov	v the	variou	s dete	rminants of d	lemand					
LO3	To g	gain	know	ledge	on co	ncept and fea	tures of con	sumer bel	naviour			
LO4	To le	earn	the l	aws o	f varia	ble proportio	ns					
LO5	To e	enab	le the	stude	nts to	understand th	ne objective:	s and imp	ortance of prici	ng policy		

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

³⁻Strong, 2-Medium, 1-Low

$\underline{FIRST\ YEAR-SEMESTER-I}$

SEC-I: APTITUDE FOR COMPETITIVE SUCCESS

							Inst.		Marks			
Subject	Code	L	T	P	S	Credits	Hours	CIA	External	Total		
23U1AFS	01	2				2	2	25	75	100		
	T				Lear	ning Object	ctives					
LO1	To unde	erstand	d the b	oasic co	ncepts	of Basic N	umber sys	tem.				
LO2	To know	To know the basis of Mathematical Operations.										
LO3	To fami	To familiarize with Average & Percentage.										
LO4	To learn	To learn the Series completion and Analogy.										
LO5	To gain	To gain knowledge about Mathematical Concepts.										
Prerequis	ites: Sho	uld h	ave st	udied 1	Mathe	matics up 1	to X Std					
Unit						No. o	f Hours					
I	Quantit	tative	Aptit	tude: N	umber	System				6		
1	Verbal	Reaso	oning	: Series	Comp	oletion				U		
II	Quantitative Aptitude: Decimal FractionVerbal Reasoning:									6		
	Mathem	atical	Oper	ations								
III			_		_	Roots and C	Cube Root	sVerbal		6		
	Reason									6		
IV	Quantit Reason		_		implifi	cation Non	-Verbal		O O			
V	Quantit	tative	Aptit	tude: A	verage	e, Percentag	e			6		
v	Non-Ve	rbal l	Reaso	ning:S	eries							
				TO	ΓAL					30		
CO						Course (Outcomes					
CO1	Remem	ber th	e con	cept of	Basic I	Number sys	tem.					
CO2	Apply th	ne kno	owled	ge of Si	mplifi	cation.						
CO3	Analyse	the c	oncep	t of Sei	ries Co	mpletion.						
CO4	Determi	ne the	e impo	ortance	of Ana	alogy.						
CO5	Evaluate	e vario	ous op	portun	ities in	Competitiv	e Examin	ation.				
						Text Book	S					

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

$\underline{\mathbf{FIRST}\ \mathbf{YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

Core III – Financial Accounting II

Subject C	odo	L	Т	P	S	Credits	Inst.		Marl	KS		
			1	1	3	Credits	Hours	CIA	Externa	al Total		
23U2AFC0	3	5				4	5	25	75	100		
					L	earning Obj	ectives					
LO1						re different k nts System.	inds of accou	unts such				
LO2	_					of expenses u						
LO3										and retirement		
LO4	to dissolution of firm											
LO5 To know the requirements of international accounting standards Prerequisites: Should have studied Accountancy in XII Std												
	tes: S	hould	l have	studied	l Acco		II Std					
Unit	TT.	D.	1	1.7	•	Contents				No. of Hours		
I	Hire Defa	Purchult an	nase Sy nd Rep	ystem – oossessi	- Acco	t System unting Treati Hire Purchas				15		
II	Brand I and I - Ind Acco	System - Calculation of Profit Branch and Departmental Accounts Branch — Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system — Distinction between Wholesale Profit and Retail Profit — Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses — Inter- Departmental Transfer at Cost or Selling Price.										
III	Partn	ership ulatio		unts:-	Admis	ssion of a Par vill — Retiren				15		
IV	Partr Disso Losso Prepa Partn Acco Maxi	15										
V	Object Stand of In Adop	Maximum Loss Method. Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS - IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.										
						TOTAL				75		
THEORY	20%	& PF	ROBLE	EMS 80)%							

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

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

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

Core IV – BUSINESS LAW

Subject Code	T	Т	P	g	S Credits	Inst.	Marks					
Subject Cour		1	1	B	Credits	Hours	CIA	External	Total			
23U2AFC04	5				4	5	25	75	100			
	Learning Objectives											
LO1	To kno	ow the i	nature a	nd obje	ectives of Me	rcantile law						
LO2	To uno	derstand	d the es	sentials	of valid con	tract						
LO3	To gai	n know	ledge o	n perfo	rmance conti	acts						
LO4	To define the concepts of Bailment and pledge											
LO5	To uno	lerstand	the es	sentials	of contract of	of sale			_			

Prerequ	isites: Should have studied Commerce in XII Std	
Unit	Contents	No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75

CO	Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law									
CO2	Elaborate the clauses and exceptions of Indian Contract Act.									
CO3	Explain concepts on performance, breach and discharge of contract.									
CO4	Outline the contract of indemnity and guarantee									
CO5	Explain the various provisions of Sale of Goods Act 1930									
	Textbooks									
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.									
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.									
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi									
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.									
5	Shusma Aurora, Business Law, Taxmann, New Delhi.									
	Reference Books									
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.									
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.									
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.									
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.									
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.									
NOTE: 1	Latest Edition of Textbooks May be Used									
	Web Resources									
1	www.cramerz.comwww.digitalbusinesslawgroup.com									
2	http://swcu.libguides.com/buslaw									
3	http://libguides.slu.edu/businesslaw									

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

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

Elective II – Working Capital Management

Subject Code	. т	Т	D	S	Cwadita	Inst.		Marks				
Subject Code	e L	1	P	3	Credits	Hours	CIA	External	Total			
23U2AFDE06	4				3	4	25	75	100			
	•		l	Le	arning Obje	ctives	1					
LO 1	To explain working capital and interpret the cash conversion cycle											
LO 2		y for efficie	nt and									
	smooth	produ	ction ar	nd sales	operations.							
LO 3	To prej	pare a c	ash bu	dget an	d comment or	n it						
LO 4	To asse	ess the	compo	nents o	of credit polic	y						
LO 5	To exp	lain the	invent	ory ma	nagement tec	hniques and	calculate	the Economi	ic Ordering			
	Quanti					-						
Prerequisite:	Should	have s	tudied	Comm	erce in XII S	Std						
Unit					Content	S			No. of			
									Hours			
I	Compo Requir	ng Capi onents c ements	of Work - Estin	king Ca nating V	Importance opital - Factors Working capit Finance Mar	s Influencing tal managem	g Working nent- Work	Capital ring	12			
II	Aggres	ent App	roache: d Matc	s to Fin hing ap	ancing Curre pproach - Sou				12			
III	Cash M Import Cash B	Manage ance - H	ement Factors – Cash	Influer	ncing Cash Ba ting - Contro		_	•	12			
IV		Policy	Variabl	es - Cr	edit Standard lit Evaluation				12			
V	and Collection efforts - Credit Evaluation - Control of Receivables. Inventory Management Need for Inventories and Importance of its Management - Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.											
					TOTAL	1			60			

CO	Course Outcomes								
CO1	Construct the factors influencing working capital requirements and estimate it								
CO2	Classify the approaches to financing Currents Assets								
CO3	Determine the importance of cash management and cash budgeting								
CO4	Formulate the credit policy evaluation								
CO5	Discuss about the concepts of inventory management, EOQ, ABC, VED, and FSN Analysis								
	Textbooks								
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi								
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai								
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi								
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai								
	Reference Books								
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey								
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra								
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai								
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi								
NOTE:	Latest Edition of Textbooks May be Used								
	Web Resources								
1	http://onlinecourses.nptel.ac.in								
2	https://www.iifl.com								
3	http://ebooks.lpude.in								

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

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

SEC- II – Social Media Marketing

Subject Code	L	Т	P	S	Credits	Inst.		Marks			
Subject Code		1	Г	3	Credits	Hours	CIA	External	Total		
23U2AFS01	2				2	2	25	75	100		
Learning Objectives											
LO 1	To understand the basic concepts Social Media Marketing										
LO 2	To kno	w the b	asis of	Facebo	ook & Instagr	am Marketir	ng				
LO 3	To fam	iliarize	with T	witter	Marketing						
LO 4	To lear	n the m	narketii	ng aids	in You Tube						
LO 5	To gair	n know	ledge a	bout se	arch engine c	ptimization					
Prerequisite:	Should	have s	tudied	Comm	erce in XII S	Std					
Unit					Content	S			No. of		
									Hours		
I	Social Media Introduction Define Media – Difference between Media & Social Media- significance of social media marketing – Planning process for social media – social media platform – rules and engagement in social media – Social Media Analytics								6		
П	Steps to tags – a	o create automat	Faceb tion in	ook pag Instagra	arketing ge – Faceboo am – tools us allowed in in	ed for Instag	-		6		
III	-	o create	e a Twi		ount – conter	• 1			6		
IV	a post – Personal brand creation – Twitter automation – twitter Ads You Tube Marketing Steps to create a You Tube channel – You Tube analytics – you tube channel verification – benefits – webmaster tools – Assets in webmaster tools										
V	Search Engine Optimization: Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.										
					TOTAI	1			30		

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

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

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