

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)****COIMBATORE-641029****PROGRAMME NAME: B.COM****CURRICULUM AND SCHEME OF EXAMINATION UNDER CBCS****(Applicable to the students admitted during the Academic Year 2025-2026)**

Semester	Part	Subject Code	Title of the Paper	Instruction hours /cycle	Exam. Marks			Duration of Exam	Credits
					CIA	ESE	TOTAL		
<b>I</b>	I	25TML101	Language I–Tamil I / Hindi I / French I/ Malayalam I/Sanskrit I@	6	25	75	100	3	3
	II	25ENG101	English-I	6	25	75	100	3	3
	III	25UCM101	Core Paper 1–Financial Accounting I	5	25	75	100	3	4
	III	25UCM102	Core Paper 2 –Principles of Management	5	25	75	100	3	3
	III	25UCM1A1	Allied Paper 1–Business Economics	6	25	75	100	3	5
	IV	25EVS101	Environmental Studies**	2	-	50	50	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>20</b>
<b>II</b>	I	25TML202	Language II–Tamil II/ Hindi II/ French II/ Malayalam II/ Sanskrit II @	6	25	75	100	3	3
	II	25ENG202	English–II	6	25	75	100	3	3
	III	25UCM203	Core Paper 3-Financial Accounting II	5	25	75	100	3	4
	III	25UCM204	Core Paper 4 – Principles of Marketing	5	25	75	100	3	3
	III	25UCM2A2	Allied Paper 2– Enterprise Information System	6	25	75	100	3	5
	IV	25VED201	Value Education-Moral and Ethics**	2	-	50	50	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>20</b>
<b>III</b>	I	25TML303	Language III–Tamil III/ Hindi III / French III/ Malayalam III/ Sanskrit III@	6	25	75	100	3	3
	II	25ENG303	English–III	6	25	75	100	3	3
	III	25UCM305	Core Paper 5–Corporate Accounting I	4	25	75	100	3	4
	III	25UCM306	Core Paper 6–Cost Accounting I	4	25	75	100	3	4
	III	25UCM3A3	Allied Paper3–Business Mathematics	6	25	75	100	3	5
	IV	25UGC3S1	Skill Based subject 1-Cyber Security	2	100	-	100	3	3
	IV	25TBT301/ 25TAT301/ 25UHR3N1	Basic Tamil*/Advanced Tamil**/ Non-major elective-I**	2	-	75	75	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>-</b>	<b>24</b>

UCM2

IV	I	25TML404	Language IV–Tamil IV /Hindi IV/ French IV/Malayalam IV/Sanskrit IV@	6	25	75	100	3	3
	II	25ENG404	English–IV	6	25	75	100	3	3
	III	25UCM407	Core Paper 7–Corporate Accounting II	4	25	75	100	3	4
	III	25UCM408	Core Paper 8–Cost Accounting II	4	25	75	100	3	4
	III	25UCM4A4	Allied Paper 4– Business Statistics	6	25	75	100	3	5
	IV	25UCM4SL	Skill Based subject 2- Computer Applications (Tally & Advanced Excel)-Practical–I	2	40	60	100	3	3
	IV	25TBT402/ 25TAT402/ 25UWR4N2	Basic Tamil*/ Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>-</b>	<b>24</b>
V	III	25UCM509	Core Paper 9–Income Tax Law and Practices I	6	25	75	100	3	4
	III	25UCM510	Core Paper 10–Management Accounting	6	25	75	100	3	4
	III	25UCM511	Core Paper 11 –Banking law and practice	6	25	75	100	3	4
	III	25UCM512	Core Paper 12–Business Law	5	40	60	100	3	3
	III	25UCM5E1	Major Elective Paper - 1	5	25	75	100	3	5
	IV	-	Extra Departmental Course	2	100	-	100	3	3
	-	25UCM5IT	Internship Training****	Grade					
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>23</b>
VI	III	25UCM613	Core Paper 13 -Income Tax Law and Practices II	6	25	75	100	3	4
	III	25UCM614	Core Paper 14–Auditing and Corporate Governance	6	25	75	100	3	4
	III	25UCM615	Core Paper 15–Company law	5	25	75	100	3	4
	III	25UCM616	Core Paper 16– Indirect Tax	4	25	75	100	3	3
	III	25UCM6E2	Major Elective Paper - 2	5	25	75	100	3	5
	III	25UCM6Z1	Project and Viva-Voce***	2&&	20	80	100	-	5
	IV	25UBI6S3	Skill Based Subject 3-Basics of IPR	2	100	-	100	3	3
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>28</b>
	V	25NCC \$/ NSS / YRC/ PYE/ECC/ RRC / WEC101#	<b>Cocurricular Activities*</b>	-	50	-	50	-	1
<b>Grand Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3800</b>	<b>-</b>	<b>140</b>

**Note :**

CBCS – Choice Based Credit system,      CIA– Continuous Internal Assessment,      ESE– End of Semester Examinations

### UCM3

\$ For those students who opt NCC under Cocurricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

@ Hindi/Malayalam/ French/ Sanskrit – 25HIN/MLM/FRN/SAN101 – 404

&& The 2 hours are allotted for project work which will not be accounted for the staff workload.

\* No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

\*\* No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

\*\*\* Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

\*\*\*\* The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the fourth semester during summer vacation and submit the report in the fifth semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

**Major Elective Papers (2 papers are to be chosen from the following 6 papers)**

**Major Elective Papers (can choose any one of the paper as elective)**

- 1 Business Research Methods and Communication
- 2 Financial Markets and Services
- 3 Human Resource Management
- 4 Financial Management
- 5 Consumer Affairs
- 6 Entrepreneurial Development

**Non-Major Elective Papers**

1. Human Rights
2. Women's Rights

**Sub. Code & Title of the Extra Departmental Course (EDC) :**

**25UCM 5X1 - Extra Departmental Course: Goods and Service Tax**

**# List of Cocurricular Activities:**

- |                                  |                                 |
|----------------------------------|---------------------------------|
| 1. National Cadet Corps (NCC)    | 5. Eco Club (ECC)               |
| 2. National Service Scheme (NSS) | 6. Red Ribbon Club (RRC)        |
| 3. Youth Red Cross (YRC)         | 7. Women Empowerment Cell (WEC) |
| 4. Physical Education (PYE)      |                                 |

**Note:** In core/ allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

**Tally Table:**

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/ Hindi/ Malayalam/ French/ Sanskrit	400	12
2.	II	English	400	12
3.	III	Core – Theory/Practical	1600	60
	III	Allied	400	20
		Electives/Project	300	15
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
<b>Total</b>			<b>3800</b>	<b>140</b>

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
  - 100 % CIA for Cyber Security, EDC and Basics of IPR.
  - The students should complete **Health and Wellness Programme (25UHW401)**<sup>###</sup> in the 4<sup>th</sup> semester and the completion marks should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
  - The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, Course era<sup>\$\$</sup>, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, with a minimum of 4 weeks in duration before the completion of the 5<sup>th</sup> semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- <sup>\$\$</sup>Note:** One course to be taken from course era for all the under graduate students of self-finance stream during the even semester of the I year. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course.
- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.
  - Students who successfully complete **Naan Mudhalvan** courses in 3<sup>rd</sup> and 5<sup>th</sup> semester will be given 2 extra credits for each course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

Semester	Naan Mudhalvan Course Title
III	Fundamentals of Internal Audit
V	Internal Audit (Risk and Advisory)

**Components of Continuous Internal Assessment**

Components		Marks	Total
Theory			
CIA I	75	(75+75 = 150/10)	25
CIA II	75	15	
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Project			
Review		15	20
Regularity		5	
Components		Marks	
Theory (Allied) (External: 55 marks)			
CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Assignment/Seminar		5	
Attendance		5	
Practical (Allied) (External: 30 marks)			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	

**BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN**

K1-Remembering; K2-Understanding; K3-Appling; K4-Analyzing; K5-Evaluating

**1. ESE Theory Examination:****(i) CIA I & II and ESE: 75 Marks**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

**(ii) CIA I & II and ESE: 55 Marks (Allied)**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

**2. ESE Practical Examination:**

Knowledge Level	Section	Marks	Total
K3	Experiments Record Work	50	60
K4		10	
K5			
(For Allied papers)			
Knowledge Level	Section	Marks	Total
K3	Experiments Record Work	25	30
K4		05	
K5			

**3. ESE Project Viva Voce:**

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4		20	
K5	Viva voce		

**Scheme of Evaluation - Health and Wellness Programme (25UHW401)###**

Part	Description	Mark
A	Report	40
B	Attendance	20
C	Activities (Observation during Practice)	40
<b>Total</b>		<b>100</b>

## **CORE PAPER 1: FINANCIAL ACCOUNTING – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM101	5	-	-	4	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand the basic accounting concepts and standards.</li> <li>➤ To know the basis for calculating business profits.</li> <li>➤ To familiarize with the accounting treatment of depreciation.</li> <li>➤ To learn the methods of calculating profit for single entry system.</li> <li>➤ To gain knowledge on the accounting treatment of insurance claims.</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements								K1 TO K5	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns									Apply
CO3	Analyse the various methods of providing depreciation									Analyze
CO4	Evaluate the methods of calculation of profit									Evaluate
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.									Understand
UNIT	CONTENTS									NO. OF HOURS
I	<b>Fundamentals of Financial Accounting</b> 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.									15 Hours
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.									15 Hours
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.									15 Hours

<b>IV</b>	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - <b>*Difference between Incomplete Records and Double Entry System</b> - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	<b>15 Hours</b>
<b>V</b>	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Financial Accounting – T.S.Reddy and Dr.A.Murthy, Margjam Publishers, Chennai.

**REFERENCE BOOKS:**

1. Financial Accounting – I – S.P Jain and K. L. Narang, Kalyani Publishers, New Delhi.
2. Financial Accounting – R.L. Gupta and V.K. Gupta, Sultan Chand, New Delhi.

**WEB SOURCES:**

1. <https://www.slideshare.net/slideshow/accounting-for-depreciation-1/79346524>
2. <https://www.slideshare.net/slideshow/basics-of-financial-accounting/28702113>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

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

**MAPPING**

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	S	M	M
<b>CO2</b>	H	H	S	H	H
<b>CO3</b>	H	M	S	M	M
<b>CO4</b>	H	H	H	H	H
<b>CO5</b>	S	M	H	S	H

S–Strong

H–High

M–Medium

L–Low

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.K.SUBHASHINI</b>	<b>DR.R.SURESH</b>	<b>DR.K.SUBHASHINI</b>



## CORE PAPER 2: PRINCIPLES OF MANAGEMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM102	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the basic management concepts and functions</div> <div>➤ To know the various techniques of planning and decision making</div> <div>➤ To gain knowledge about the various components of staffing and control techniques of management</div> <div>➤ To familiarize with the concepts of organisation structure</div> <div>➤ To gain knowledge about the various components of staffing</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Demonstrate the importance of principles of management.								K1 TO K5	Remember
CO2	Paraphrase the importance of planning and decision making in an organization.									Understand
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.									Apply
CO4	Enumerate the various methods of Performance appraisal									Analyze
CO5	Demonstrate the notion of directing, co-coordination and control in the management.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Management</b> 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 Hours
II	<b>Planning</b> 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 Hours
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.									15 Hours

<b>IV</b>	<b>Staffing</b> 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 – <b>*Work from Home - Managing Work from Home [WFH].</b>	<b>15 Hours</b>
<b>V</b>	<b>Directing</b> 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. <b>Co-ordination and Control</b> 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].	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. Principles of Management – Gupta C B & L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.

#### REFERENCE BOOKS:

1. Principles of Management - P.C.Tripathi & P.N Reddy, Tata McGraw, Hill, Noida.
2. Essentials of Management - Harold Koontz, Heinz Weirich, McGraw Hill, Sultan Chand and Sons, New Delhi.

#### WEB SOURCES:

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>

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

#### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	S	M
<b>CO2</b>	M	M	H	S	M
<b>CO3</b>	H	H	H	S	M
<b>CO4</b>	H	H	S	H	H
<b>CO5</b>	S	S	H	S	H

S–Strong

H–High

M–Medium

L–Low

PREPARED BY	CHECKED BY	APPROVED BY
<b>DR.S.MANIMEGALAI</b>	<b>DR.P.S.DHARSHANA</b>	<b>DR.S.K.ARUNKUMAR</b>

**FIRST YEAR**  
**SEMESTER – I**

**ALLIED - I: BUSINESS ECONOMICS**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM1A1	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To realize the Nature and scope of Economics</li><li>➤ To lean and apply the various theories and practices involved in Business Economics</li><li>➤ To understand the several classifications of Marketing under competition</li><li>➤ To estimate National income using product, income&amp; Expenditure Method</li><li>➤ To gain knowledge on concept of price index.</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Attaining responsiveness on the basics of Economics								KI TO K5	Remember
CO2	Recognizing the market conditions the prevail in the global trade									Understand
CO3	Relating the theories and practices of economics to ordinary business									Apply
CO4	Discovering the significance of national income and its categorizes in developing an economy									Analyze
CO5	Appraise the perspective of economics in lifting business									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	Economics- Definition - Nature and scope of Economics –Methods of Economics- Difference between Economics and Business Economics - Indian Economic Thoughts – Indian Economic System – Economic Development in India									18 Hours
II	Utility analysis – Law of Equi - Marginal utility – Law of Diminishing Marginal Utility - Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer’s surplus									18 Hours
III	Production- Factors of production – Production function – Production Optimisation - Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Factors influencing supply- Supply Curve- Law of Supply.									18 Hours
IV	Market- Classification of Market under Competition – Equilibrium under Perfect Competition of Firm and Industry - Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly.									18 Hours
V	National Income – GDP-Wholesale Price Index, Consumer Price Index– Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – <b>*Problems in Estimating National Income.</b>									18 Hours
TOTAL									90 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Business Economics - Sankaran S, Margham Publishers.

**REFERENCE BOOKS:**

1. Managerial Economics - Varshney R L and N Maheshwari, S. Chand & Co. Ltd.
2. Business Economics – T R Jain, V K Gopal Publications Pvt Ltd.

**WEB SOURCES:**

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

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

**MAPPING**

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	S	M	M
<b>CO2</b>	H	H	S	H	H
<b>CO3</b>	H	M	S	M	M
<b>CO4</b>	H	H	H	H	H
<b>CO5</b>	S	M	H	S	H

S–Strong

H–High

M–Medium

L–Low

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.KALPANADEV</b>	<b>DR.K.MYILSWAMY</b>	<b>DR.S.UMA</b>

## CORE PAPER 3: FINANCIAL ACCOUNTING – II

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM203	5	-	-	4	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.</li><li>➤ To understand the allocation of expenses under departmental accounts</li><li>➤ To gain an understanding about partnership accounts relating to Admission and retirement</li><li>➤ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm</li><li>➤ To know the requirements of international accounting standards</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	To evaluate the Hire purchase accounts and Instalment systems								K1 TO K5	Remember
CO2	To develop Branch accounts and Departmental Account									Understand
CO3	To understand the accounting treatment for admission and retirement in partnership									Apply
CO4	To show Settlement of accounts at the time of dissolution of a firm.									Analyze
CO5	To examine the role of IFRS									Evaluate
UNIT	CONTENTS								NO. OF HOURS	
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.								15 Hours	
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) – Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15 Hours	
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – *Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15 Hours	

<b>IV</b>	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	<b>15 Hours</b>
<b>V</b>	<b>Accounting Standards for financial reporting</b> 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.	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Financial Accounting – T.S.Reddy and Dr.A.Murthy, Margjam Publishers, Chennai.

**REFERENCE BOOKS:**

1. Financial Accounting – I – S.P Jain and K. L. Narang, Kalyani Publishers, New Delhi.
2. Financial Accounting – R.L. Gupta and V.K. Gupta, Sultan Chand, New Delhi.

**WEB SOURCES:**

1. <https://bcaforca.com/wp-content/uploads/2022/11/11-Hire-Purchase-and-Instalment-Sale-Transactions.pdf>
2. [https://nowgongcollege.edu.in/UploadFiles/Documents/ProfileLgoin/Subtitle/NColge\\_1372\\_Accountancy%20II.pdf](https://nowgongcollege.edu.in/UploadFiles/Documents/ProfileLgoin/Subtitle/NColge_1372_Accountancy%20II.pdf)
3. <https://www.sacm.ac.in/allupload/33097Scan%20copy%20of%20FA-2%20-%20Pratnership%20Accounting-I%20-%20Retirement%20of%20a%20Partner.pdf>

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

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	M	S
<b>CO2</b>	S	S	H	H	S
<b>CO3</b>	S	H	S	S	M
<b>CO4</b>	S	M	S	H	H
<b>CO5</b>	S	S	H	S	H

S–Strong

H–High

M–Medium

L–Low

PREPARED BY	CHECKED BY	APPROVED BY
<b>DR.K.SUBHASHINI</b>	<b>DR.R.SURESH</b>	<b>DR.K.SUBHASHINI</b>

## CORE PAPER 4: PRINCIPLES OF MARKETING

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM204	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To identify the concept of marketing and the role of marketing in business and society.</li><li>➤ To develop marketing strategies and demonstrate the various concepts.</li><li>➤ To examine the marketing problems and provide solution based on marketing information.</li><li>➤ To scrutinize the marketing mix involved in business.</li><li>➤ To evaluate the recent trends in marketing.</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the basic concept of modern marketing ethics								KI TO K5	Remember
CO2	Understanding the importance of customer buying behaviour and customer relationship marketing									Understand
CO3	Applying the knowledge on setting of sales promotional strategies									Apply
CO4	Analysing the market condition towards pricing and distribution channels									Analyze
CO5	Evaluate the applicability on the recent trends in marketing									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Ancient and Modern Indian Marketing</b> Marketing-Definition of market and marketing – Nature – Scope and functions- Types – Distinction between marketing concept and selling concept – Ethics in marketing – Ancient and Modern Indian Marketing concepts – Indian Rural Marketing.									15 Hours
II	<b>Consumer Behaviour</b> Consumer Behaviour – Consumer buying motive - Market segmentation – Bases of market segmentation – Customer Relation Marketing – Indian Cultural Values and Consumer Behaviour – Impact of Globalization on Indian Consumer Behaviour - Marketing mix - Product mix – Types of products – New product development – Product life cycle.									15 Hours
III	<b>Promotion mix and Branding</b> Promotion mix -Advertising – Sales Promotion – Personal Selling – Branding – Indian Branding Concepts – Indian Brand Identity – Challenges and Opportunities in Building and Maintaining Indian Brands - Labelling and Packaging - Price and Place.									15 Hours
IV	<b>Pricing and distribution channels</b> Pricing–Objectives of pricing–Factors affecting pricing decisions– Types of pricing. Place: Types of distribution channels – Factors in choice of distribution channels– Importance of retailing in today’s context.									15 Hours
V	<b>Recent trends in Marketing</b> Relationship Marketing –Green Marketing – Niche Marketing –Global marketing - E-Marketing - Growth of AI in marketing – Indian Digital Marketing Landscape - Career Opportunities in Marketing – *Consumers Protection Act 1986 – Measures – Consumerism.									15 Hours
TOTAL									75 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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#### TEXT BOOK:

1. Marketing – Rajan Nair & Sanjith R Nair, Sultan Chand & Sons

#### REFERENCE BOOKS:

1. Principles of Marketing Text Cases – Dr.Mrinal Kanti Das & Dr.Soumya Mutherjee, Shroff Publishers.
2. Marketing – Kathiresan Radha, Prasanna publications.
3. Marketing Management - Philip Kotler, Pearson Education India
4. Modern Marketing - Pillai R S N & Bhagavathi, S. Chand& Sons

#### WEB SOURCES:

1. <https://www.geeksforgeeks.org/marketing-strategy-meaning-steps-to-create-and-components/>
2. <https://www.slideshare.net/slideshow/fundamentals-of-marketing-248759406/248759406>
3. <https://www.slideshare.net/slideshow/integrating-indian-knowledge-system-into-commerce-and-business-texts-8pptx/252175502>

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

#### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	H	S	M
CO2	M	M	H	S	H
CO3	H	H	S	S	S
CO4	S	H	M	H	H
CO5	S	S	H	S	H

S–Strong

H–High

M–Medium

L–Low

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.KALPANADEV	DR.P.K.UMAMAHESWARI	DR.S.UMA



**FIRST YEAR**  
**SEMESTER – II**

## ALLIED - II: ENTERPRISE INFORMATION SYSTEM

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM2A2	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand the basic concepts of E Commerce.</li> <li>➤ To know the modern Enterprise Information Systems.</li> <li>➤ To develop students' practical skills in the use of enterprise information systems</li> <li>➤ To Understand types of information systems in the organization</li> <li>➤ To Understand the concept of enterprise systems</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understanding the basic concepts of E Commerce.								K1 TO K5	Remember
CO2	Identifying the components of an Enterprise information system.									Understand
CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems.									Apply
CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization.									Analyze
CO5	Demonstrate skills in using industry proven enterprise information systems.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>E – Commerce</b> Introduction – Meaning and Definition – Features – Advantages and Disadvantages of E- commerce – Traditional Commerce and E- Commerce - Difference between Traditional and E-Commerce – Types of E – Commerce - M – Commerce –Meaning – Features –Advantages –Disadvantage									18 Hours
II	<b>Components and Guidelines of E – Commerce</b> Components of E-Commerce – Architecture of network systems – Risk and controls related to E-Commerce- Guidelines and Laws Governing E-Commerce – M – Commerce –Meaning- Features- Advantages – Disadvantage.									18 Hours
III	<b>Block chain</b> Meaning- Features-Advantages- Limitation- Usage- Digital Payments: meanings- definition- Types –benefits- drawbacks. Digital currency: meaning- types- crypto currency- types- legal frame work of crypto currency in India.									18 Hours
IV	<b>Computing Technologies</b> Virtualization – Meaning-Benefits -Role of virtualization in cloud computing- Grid Computing – Meaning -Benefits – Types of resources-Application Area of Grid Computing –Cloud Computing: Meaning - Characteristics of Cloud Computing – Advantages – Drawbacks - Cloud Computing in Manufacturing and Service sector- Mobile Computing: Meaning- Components – Benefits and Limitation.									18 Hours

V	<b>Artificial Intelligence</b> Meaning and Definition – Applications- Risks – * <b>Role of Artificial Intelligence in E-Commerce Industry</b> - Machine Learning: Meaning - Application in Modern Business – Risk - Data Analytic – Meaning- Types- Uses of Data Analytic in E- Commerce – Big Data – Meaning - Characteristics – Big Data and its Business Impacts: Benefits and Challenges. <b>Concept of Power BI</b> Power BI introduction and overview - Introduction Power BI desktop and Power BI in Excel - Components of Power BI: Power Query, Power Pivot, Power View &Power Map	18 Hours
TOTAL		90 Hours

\*Self Study and questions for examinations may be taken from the self study portions also.

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. E-commerce an Indian perspective- P.T. Joseph, S.J., Asoke K Ghosh, PHI Learning Pvt Ltd.

#### REFERENCE BOOKS:

1. Management Information System – Kenneth C Laudon and Jane P Laudon, Prentice – Hall of India Pvt Ltd, Pearson Publication.
2. Enterprise Information Systems and Digitalization of Business function – Madjid Tavana , IGI Global Publication.
3. Enterprise Information Systems – C A Sahil Grover.
4. Enterprise Information Systems and Strategic Management Taxmann Publications C A Vivek Panwar.

#### WEB SOURCES:

1. [www.isaca.org](http://www.isaca.org)
2. [www.itgi.org](http://www.itgi.org)
3. [www.ifac.org](http://www.ifac.org)
4. [www.iasb.org](http://www.iasb.org)
5. [www.cert-in.org.in](http://www.cert-in.org.in)
6. [www.nist.org](http://www.nist.org)

NOTE : Latest Edition of Textbooks May be Used

#### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	S	M
CO2	H	S	M	S	H
CO3	M	M	H	S	H
CO4	S	H	H	H	H
CO5	S	S	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.K.MYILSWAMY	DR.S.AMUDHA	DR.S.UMA

## CORE PAPER 5: CORPORATE ACCOUNTING – I

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM305	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand about the pro-rata allotment.</li> <li>➤ To know the provisions of companies, Act under Redemption of Preference shares and debentures.</li> <li>➤ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.</li> <li>➤ To examine the factors affecting goodwill of a company.</li> <li>➤ To identify the Significance of International financial reporting standard (IFRS).</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	To understand the provisions for underwriting commission								K1 TO K5	Remember
CO2	To examine the provisions of issue and redemption of preferences shares and debentures									Understand
CO3	To illustrate part I and part II forms									Apply
CO4	To value shares and goodwill									Analyse
CO5	To Analyse Accounting Standard 7, 12,16									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Issue of Shares</b> Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - *Types of Underwriting.									12 Hours
II	<b>Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.									12 Hours
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.									12 Hours
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.									12 Hours

<b>V</b>	<b>Indian Accounting Standards</b> Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards - AS – 2 Valuation of Inventories, AS – 3 Cash Flow Statement, AS - 4 Contingencies and Events Occurring after the Balance Sheet Date, AS - 5 Net Profit or loss for the Period Prior Period Items and changes in Accounting Policies, AS -7 Construction Contracts, AS -9 Revenue Recognition, AS-10 Property, Plant and Equipment, AS - 11 The Effects of changes in Foreign Exchange Rates, AS -12 Accounting for Investments, AS -16 Borrowing Costs, AS – 19 Leases.	<b>12 Hours</b>
<b>TOTAL</b>		<b>60 Hours</b>

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Corporate Accounting - Reddy T.S & A Murthy, Margam Publishers.

**REFERENCE BOOKS:**

1. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd.
2. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers.

**WEB SOURCES:**

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

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

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	M	S
CO2	S	S	H	H	S
CO3	S	H	S	S	M
CO4	S	M	S	H	H
CO5	S	S	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.AMUDHA	DR.P.K.UMAMAHESWARI	DR.S.UMA

## CORE PAPER 6: COST ACCOUNTING – I

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM306	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To understand the various concepts of cost accounting.</li><li>➤ To prepare and reconcile Cost accounts.</li><li>➤ To gain knowledge regarding valuation methods of material.</li><li>➤ To familiarize with the different methods of calculating labour cost.</li><li>➤ To know the apportionment of Overheads.</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall the various concepts of cost accounting								K1 TO K5	Remember
CO2	Demonstrate the preparation and reconciliation of cost sheet.									Understand
CO3	Analyse the various valuation methods of issue of materials.									Apply
CO4	Examine the different methods of calculating labour cost.									Analyse
CO5	Critically evaluate the apportionment of Overheads.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.									12 HOURS
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.									2 HOURS
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.									12 HOURS
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.									12 HOURS
V	<b>Overheads Costing</b> Overheads – Definition – *Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.									12 HOURS
TOTAL									75 Hours	

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.

**WEB SOURCES:**

1. <https://study.com/academy/lesson/cost-accounting-system-definition-function.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost?srsltid=AfmBOoob1nhfC6Un6rxs43qongRhRji5kE9YFemw5Rk-hKIq-Z716dZ5>

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

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	H	S	H	H
CO5	H	M	H	S	M

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – LOW**

PREPARED BY	CHECKED BY	APPROVED BY
DR.B.DIVYAPRIYA	DR.K.SUDHA	DR.B.DIVYAPRIYA

**SECOND YEAR**  
**SEMESTER – IV**

## CORE PAPER 7: CORPORATE ACCOUNTING – II

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM407	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know the types of Amalgamation</li><li>➤ To gain and understanding about reconstruction</li><li>➤ To know final statements of Banking Companies</li><li>➤ To understand the Legal requirements of Financial Accounts</li><li>➤ To have an insight of modes of winding up of Company</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction								K1 TO K5	Remember
CO2	Apply and alter the share capital and internal reconstruction									Understand
CO3	Do the accounting procedure of non-performing assets									Apply
CO4	Give the knowledge about insurance company accounts									Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator’s final statements									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Amalgamation, Absorption &amp; External Reconstruction</b> Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method-Types of Amalgamation (Excluding Inter-Company Holdings).									12 Hours
II	<b>Alteration of Share Capital &amp; Internal Reconstruction</b> Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.									12 Hours
III	<b>Accounting of Banking Companies (As Per Banking Regulation Act)</b> Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet.									12 Hours
IV	<b>Accounting of Insurance Companies (As per IRDA)</b> Life Insurance Companies: Preparation of revenue account and Balance Sheet - Valuation Balance Sheet. General Insurance Companies (Fire and Marine): Preparation of revenue account and Profit and loss Account - Balance Sheet.									12 Hours
V	<b>Holding Company Accounts &amp; Liquidation of Companies</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). Meaning- <b>*Modes of Winding Up</b> – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.									12 Hours
TOTAL									60 Hours	

THEORY 20% &amp; PROBLEM 80%

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers.

**REFERENCE BOOKS:**

1. Advanced Accountancy – Arulanandam M A & K S Raman, Himalaya Publishing
2. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd

**WEB SOURCES:**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. [https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf?srsId=AfmBOorUWCGaj-jr-uInIDM3rx4IfksTFCaCIW\\_qR0Ay\\_FHbBKyyvgrWE](https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf?srsId=AfmBOorUWCGaj-jr-uInIDM3rx4IfksTFCaCIW_qR0Ay_FHbBKyyvgrWE)
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/notifications.html>

**NOTE : Latest Edition of Textbooks May be Used****MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	H	H	M	H
<b>CO3</b>	S	H	S	H	S
<b>CO4</b>	H	S	M	H	M
<b>CO5</b>	S	M	H	S	H
<b>S – STRONG</b>		<b>H – HIGH</b>	<b>M - MEDIUM</b>		<b>L – LOW</b>

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.AMUDHA</b>	<b>DR.P.K.UMAMAHESWARI</b>	<b>DR.S.UMA</b>



## CORE PAPER 8: COST ACCOUNTING – II

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM408	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the standards in Cost Accounting</div> <div>➤ To know the concepts of contract costing.</div> <div>➤ To be familiar with the concept of process costing.</div> <div>➤ To learn about operation costing.</div> <div>➤ To gain insights into standard costing.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall standards in cost accounting								K1 TO K5	Remember
CO2	Apply the knowledge in contract costing									Understand
CO3	Analyze and assimilate concepts in process costing									Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.									Analyse
CO5	Set up standards and analyse variances.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.									12 Hours
II	<b>Contract Costing</b> Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.									12 Hours
III	<b>Process Costing</b> Process Costing – Meaning – <b>Features of Process Costing</b> –Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.									12 Hours
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.									12 Hours
V	<b>Standard Costing</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.									12 Hours
TOTAL									60 Hours	

THEORY 20% &amp; PROBLEM 80%

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.

**WEB SOURCES:**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**NOTE : Latest Edition of Textbooks May be Used****MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	H	S	H	H
CO5	H	M	H	S	M
S – STRONG		H – HIGH	M - MEDIUM		L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.B.DIVYAPRIYA	DR.K.SUDHA	DR.B.DIVYAPRIYA

## CORE PAPER 9: INCOME TAX LAW AND PRACTICE – I

UNIT	CONTENTS	NO. OF HOURS
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – <b>*Incomes Exempted under Section 10.</b>	<b>18 Hours</b>
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	<b>18 Hours</b>
III	<b>Income from Salary</b> Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	<b>18 Hours</b>
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property– Amenities –Deductions.	<b>18 Hours</b>

<b>V</b>	<b>Profits and Gains from Business Profession</b> Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	<b>18 Hours</b>
	<b>TOTAL</b>	<b>90 Hours</b>

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi. (Recent Edition)

**REFERENCE BOOKS:**

1. Taxmann's Students Guide to Income Tax – Dr. Vinod K. Singhania, U.K. Bhargava Taxman, New Delhi, (Recent Edition)
2. Income Tax Law and Practice - T.S. Reddy and Hariprasad Reddy, Margham Publications, Chennai. (Recent Edition)

**WEB SOURCES:**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/blog/income-tax-slabs-in-india/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	S	S
<b>CO2</b>	H	S	H	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	S	M	H
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – Low**

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.K.ARUNKUMAR</b>	<b>DR.S.MANIMEGALAI</b>	<b>DR.S.K.ARUNKUMAR</b>

## CORE PAPER 10: MANAGEMENT ACCOUNTING

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM510	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand basics management accounting</li> <li>➤ To know the aspects of Financial Statement Analysis</li> <li>➤ To familiarize with fund flow and cash flow analysis</li> <li>➤ To learn about budgetary control</li> <li>➤ To gain insights into marginal costing.</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember the need for the preparation of financial statements								K1 TO K5	Remember
CO2	Understand the tools and techniques management accounting									Understand
CO3	Apply financial and non-financial information in decision making.									Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.									Analyse
CO5	Determine the roles and responsibilities of modern management accountants.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Management Account</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – *Management Accounting Vs Financial Accounting									18 Hours
II	<b>Financial Statement Analysis</b> Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Capital Structure Ratios – Leverage Ratios -Preparation of Financial Statements from Ratios.									18 Hours
III	<b>Fund Flow Analysis &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statements:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.									18 Hours

<b>IV</b>	<b>Budgetary Control</b> Budgetary Control: Meaning – Preparation of Various Budgets –Cash Budget - Flexible Budget– Production Budget – Sales Budget.	<b>18 Hours</b>
<b>V</b>	<b>Marginal Costing</b> Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio-Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors –Exploring New Markets.	<b>18 Hours</b>
<b>TOTAL</b>		<b>90 Hours</b>

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Shashi K. Gupta, Sharma.R.K , Management Accounting, Kalyani publishers, Ludhiana

**REFERENCE BOOKS:**

1. Dr.S.N.Maheswari , Management Accounting and Financial Control, Sultan Chand & Sons, New Delhi
2. T.S. Reddy & Y. Hariprasad Reddy , Management Accounting, Margham Publications, Chennai

**WEB SOURCES:**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	M	H
<b>CO2</b>	S	H	M	S	H
<b>CO3</b>	S	H	S	H	S
<b>CO4</b>	S	S	M	H	S
<b>CO5</b>	S	M	H	S	H
<b>S – STRONG                      H – HIGH                      M - MEDIUM                      L – Low</b>					

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.RAJAM</b>	<b>DR.P.GEETHA</b>	<b>DR.M.REVATHIBALA</b>

**THIRD YEAR**  
**SEMESTER – V**

## CORE PAPER 11: BANKING LAW AND PRACTICE

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM511	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<p>➤ To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks</p> <p>➤ To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function</p> <p>➤ To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion</p> <p>➤ To understand how capital fund of commercial banks, objectives and process of Asset securitization</p> <p>➤ To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc</p>										
COURSE OUTCOMES										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								KI TO K5	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function									Understand
CO3	Gain knowledge about the Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion									Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc									Analyse
CO5	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks									Evaluate
UNIT CONTENTS										
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 -Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.									18 Hours

II	<b>RBI</b> Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non- Banking-Subsidiaries-Personal banking International banking-Trade Financing- Correspondent banking - Co-operative banks-Meaning and definition-Features-Co- operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term– Impacts of Savings and Borrowings.	<b>18 Hours</b>
III	<b>Bank Account</b> Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship- Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending- Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability- Consequences of Crossing.	<b>18 Hours</b>
IV	<b>Endorsement</b> Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying Banker-Banker’s Duty - Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	<b>18 Hours</b>
V	<b>E-Banking</b> Meaning-Services-e-banking and Financial services- Initiatives- Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking- Services-Drawbacks-Frauds in Internet banking. Internet and Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution-Concept-Features - Types-. Forms of Payments -Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) - Real Time Gross Settlement (RTGS) - <b>*Difference between NEFT &amp; RTGS</b> - Meaning- Steps–Benefits-Other Utilities -AI in banking Sector.	<b>18 Hours</b>
<b>TOTAL</b>		<b>90 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### **TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### **TEXT BOOK:**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai.



**REFERENCE BOOKS:**

1. Muralitharan , Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi.
2. Gajendra , A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi.
3. K P Kandasami, S Natarajan & Parameswaran , Banking Law and Practice, S Chand publication, New Delhi.

**WEB SOURCES:**

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	H	S	M	H	S
<b>CO3</b>	M	M	H	S	H
<b>CO4</b>	M	H	S	S	H
<b>CO5</b>	S	S	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.A.REVATHY</b>	<b>DR.T.DEEPIKA</b>	<b>DR.T.KUMAR</b>

## **CORE PAPER 12: BUSINESS LAW**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM512	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know the nature and objectives of Mercantile law</li><li>➤ To understand the essentials of valid contract</li><li>➤ To gain knowledge on performance contracts</li><li>➤ To Define the concepts of Bailment and pledge</li><li>➤ To understand the essentials of contract of sale</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Explain the Objectives and significance of Mercantile law								K1 TO K5	Remember
CO2	Understand the clauses and exceptions of Indian Contract Act.									Understand
CO3	Explain concepts on performance, breach and discharge of contract.									Apply
CO4	Outline the contract of indemnity and guarantee									Analyse
CO5	Explain the various provisions of Sale of Goods Act 1930									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction</b> Law – Meaning and Definition – Objectives of Law - its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.									15 Hours
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Meaning and Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent – Unlaw full agreement- Legality of Object – Contingent Contracts – Void Contract.									15 Hours
III	<b>Performance Contract</b> 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 Hours
IV	<b>Contract of Indemnity and Guarantee</b> 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 Bailment, Rights and Duties of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.									15 Hours
V	<b>Sale of Goods Act 1930:</b> 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 Vendor. <b>*Caveat Emptor</b>									15 Hours
TOTAL									75 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

### TEXT BOOK:

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.

### REFERENCE BOOKS:

1. Business Law -Kathiresan and Radha, Prasana Publishers
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.

### WEB SOURCES:

1. [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <https://libguides.slu.edu/BIZ>

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

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	S	M
CO2	H	M	H	S	H
CO3	S	H	M	S	H
CO4	M	H	H	H	H
CO5	S	M	H	S	S
S – STRONG		H – HIGH	M - MEDIUM	L – LOW	

PREPARED BY	CHECKED BY	APPROVED BY
DR.P.K.UMAMAHESWARI	DR.K.MYILSWAMY	DR.S.UMA

## CORE PAPER 13: INCOME TAX LAW AND PRACTICE – II

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM613	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<p>➤ To understand provisions relating to capital gains</p> <p>➤ To know the provisions for computation of income from other sources.</p> <p>➤ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.</p> <p>➤ To learn about assessment of individuals</p> <p>➤ To gain knowledge about assessment procedures.</p>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall provisions on capital gains								K1 TO K5	Remember
CO2	Apply the knowledge about income from other sources									Understand
CO3	Analyze the set off and carry forward of losses provisions									Apply
CO4	Learn about assessment of individuals									Analyse
CO5	Apply procedures learnt about assessment procedures.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Capital Gains</b> Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.									18 Hours
II	<b>Income From Other Sources</b> Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.									18 Hours
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.									18 Hours
IV	<b>Assessment of Individuals</b> Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).									18 Hours
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – *Permanent Account Number (PAN)									18 Hours
TOTAL									90 Hours	

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi. (Recent Edition)

**REFERENCE BOOKS:**

1. Taxmann's Students Guide to Income Tax – Dr. Vinod K. Singhanian, U.K. Bhargava Taxman, New Delhi, (Recent Edition)
2. Income Tax Law and Practice - T.S. Reddy and Hariprasad Reddy, Margham Publications, Chennai. (Recent Edition)

**WEB SOURCES:**

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

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	S	S
<b>CO2</b>	H	S	H	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	S	M	H
<b>CO5</b>	S	M	H	S	H
<b>S – STRONG</b>		<b>H – HIGH</b>	<b>M - MEDIUM</b>		<b>L – LOW</b>

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.K.ARUNKUMAR</b>	<b>DR.S.MANIMEGALAI</b>	<b>DR.S.K.ARUNKUMAR</b>

## CORE PAPER 14: AUDITING AND CORPORATE GOVERNANCE

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM614	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To enable students to understand process of auditing and its classification</li> <li>➤ To impart knowledge on internal check and internal control.</li> <li>➤ To illustrate the role of auditors in company.</li> <li>➤ To help students understand the framework, theories and models of Corporate Governance.</li> <li>➤ To provide insights into the concept of Corporate Social Responsibility</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Define auditing and its process.								KI TO K5	Remember
CO2	Compare and contrast essence of internal check and internal control.									Understand
CO3	Identify the role of auditors in companies.									Apply
CO4	Define the concept of Corporate Governance.									Analyse
CO5	Appraise the implications of Corporate Social Responsibility									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.									18 Hours
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.									18 Hours
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – <b>*Procedure of Audit under ISA System.</b>									18 Hours
IV	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.									18 Hours

V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	<b>18 Hours</b>
	<b>TOTAL</b>	<b>90 Hours</b>

**\*Self Study and questions for examinations may be taken from the self-study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. Practical Auditing – Tandon B N, S Chand & Co., P Ltd

#### REFERENCE BOOKS:

1. Fundamentals of Practical Auditing – Ravindar Kumar & Virender Sharma, Prentice hall.
2. Practical Auditing – V Radha, Prasanna Publishers.
3. Practical Auditing – Dinkarpagare, Sultan Chand & Co P Ltd.
4. Auditing (Revised as per Companies Act 2013) – Pardeep Kumar, Baldev Sachdeva and Jagwant Singh, Kalyani Publications.

#### WEB SOURCES:

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

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

#### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H
S – STRONG		H – HIGH	M - MEDIUM	L – LOW	

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.RAJAM	DR.P.GEETHA	DR.M.REVATHIBALA

## CORE PAPER 15: COMPANY LAW

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM615	5	-	-	4	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand the Companies, Act 2013</li> <li>➤ To comprehend about the formation of a company</li> <li>➤ To identify the significance of meetings in ordinary business</li> <li>➤ To gain detailed knowledge in the management and administration of a company</li> <li>➤ To summarize about winding up of a company</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the classification of companies under the act								KI TO K5	Remember
CO2	Examine the contents of the Memorandum of Association & Articles of Association									Understand
CO3	Know the qualification and disqualification of Auditors									Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)									Analyse
CO5	Analyse the modes of winding up									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Company law</b> Companies Act 2013 – Meaning and Definition of a Company, Characteristics of Company– Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies - Based on Incorporation, Liability, Number of Members, Control – Difference between Public company and Private Company.									15 Hours
II	<b>Formation of Company</b> Formation of a Company – Promoter – Fundamental of filling Documents Memorandum of Association – Contents – Alternation – Legal Effects Articles of Association - Certificate of Incorporation – Prospectus – Contents – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation Dividend – Debentures.									15 Hours
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Rights and Duties, Disqualification, Appointment and Removal of an Auditor.									15 Hours
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – Woman Director and Independent Director – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal – Insider Trading- Managing Director – Manager – Secretarial Audit. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.									15 Hours



<b>V</b>	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – * <b>Voluntary Winding Up</b> – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. N.D. Kapoor , Company Law- Sultan Chand and Sons, New Delhi.

#### REFERENCE BOOKS:

1. Company Law -Kathiresan and Radha, Prasanna Publishers.
2. Company Law – Dr. G.K.Varshney , Sahitya Bhawan Publications .

#### WEB SOURCES:

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/how-to-incorporate-a-private-limited-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

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

#### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	S	S
<b>CO2</b>	H	S	H	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	S	M	H
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – Low**

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.P.K.UMAMAHESWARI</b>	<b>DR.S.AMUDHA</b>	<b>DR.S.UMA</b>

## CORE PAPER 16: INDIRECT TAX

COURSE OBJECTIVES	
➤	To create awareness about the basic indirect taxation principles the students
➤	To provide the students with sufficient knowledge about GST and its working
➤	To enhance the skill of the students related to Custom duty etc.
➤	To be familiar the CGST and IGST Act
➤	To learn procedures under GST

CO	COURSE OUTCOMES		KNOWLEDGE LEVEL
CO1	Exemplify the Laws and Acts involved in Indirect Taxation.	K1 TO K5	Remember
CO2	Deduce the working of Goods and Services Tax and its need for development of an economy.		Understand
CO3	Employ their ideas to prepare an effective Taxation framework in real time business and make benefit out of it.		Apply
CO4	Applying the uses of GST and custom duties.		Analyse
CO5	Evaluating the tax liability, tax exemption, tax imposition and deductions Under GST and custom duties.		Evaluate

UNIT	CONTENTS	NO. OF HOURS
I	<b>Indirect Taxes – Introductory Concepts</b> Indirect Taxes-Introduction Concepts-Meaning-Stages in the Levy of taxes Objectives and Scope-Canons of taxation-Impact shifting and Incidence of Tax- Classifications of tax- <b>*Direct and Indirect taxes</b> -Constitutional basis of taxation in India.	12 Hours
II	<b>Basics of Goods and Service Tax</b> Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017..	12 Hours
III	<b>Levy and Collection of GST</b> Levy and Collection under TNGST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- E -Way bill- E-Invoice - Filing of Returns.	12 Hours
IV	<b>Integrated Goods and Services Tax Act</b> Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax.	12 Hours

<b>V</b>	<b>Introduction to Customs Law</b> Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty - Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods.	<b>12 Hours</b>
<b>TOTAL</b>		<b>60 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. Indirect Taxes – V S Datey, Taxman Publication (p) Ltd. New Delhi

#### REFERENCE BOOKS:

1. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi.
2. Goods and service tax- Sahitya Bhawan Publication, Agra H.C. Mehrotra and Prof. V.P. Agarwal.
3. Indirect Taxes - Dr. R. Parameswaran and CA. P. Viswanathan, GST and Customs Laws, Kavin Publications.
4. The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House.

#### WEB SOURCES:

1. <https://iimskills.com/gst-certification-course/?srsltid=AfmBOooJIJBUSCJIticXjyltNH4GZZ8-34AnswaplbdnvrSskAWP8X>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

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

#### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	S	H
<b>CO2</b>	H	S	M	S	M
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	S	H	S	M	S
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – LOW**

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.K.MYILSWAMY</b>	<b>DR.S.KALPANADEVI</b>	<b>DR.S.UMA</b>

**THIRD YEAR**  
**SEMESTER – VI**  
**PROJECT VIVA – VOCE**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UCM6Z1	2	-	-	5	-	20	80	100	
COURSE OBJECTIVES									
<div>➤ To enhance the knowledge of the students in business research.</div> <div>➤ To identify the core interest on the students in the various fields involved in the business.</div> <div>➤ To create discernment about the tools and techniques used in business research</div>									
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL
CO1	Improvement in the erudition of business research.								K1 TO K5
CO2	Reorganization of the interested business area of the students.								
CO3	Identifying the practical problems in different fields and collecting data								
CO4	Accretion in the awareness level of the students research tools and techniques.								
CO5	Preparation of report for the project and evaluating the reports.								
KNOWLEDGE LEVEL			SECTION			MARKS		TOTAL	
K3			Project Report			60		80	
K4			Viva voce			20			
K5									
INTERNAL MARKS									
Review				15			20		
Regularity				5					

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	H	S
CO2	H	S	S	M	H
CO3	S	H	S	H	H
CO4	S	S	M	H	S
CO5	H	S	S	M	H

**S – STRONG**                      **H – HIGH**                      **M - MEDIUM**                      **L – Low**

**MAJOR ELECTIVE : BUSINESS RESEARCH METHODS AND COMMUNICATION**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<p>➤ To understand the research process and how it applies to the field of business management.</p> <p>➤ To apply the major types of research designs.</p> <p>➤ To enable the students to know about the principles, objectives and importance of communication in commerce and trade</p> <p>➤ To develop the students to write business reports and research reports</p> <p>➤ To determine the need for communication in business</p>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the ethical issues associated with the conduct of research.								K1 TO K5	Remember
CO2	Understanding the business problems and effective ways to answer those problems.									Understand
CO3	Applying the modules to formulate and present effective research reports.									Apply
CO4	Apply the design of different business correspondence in the factual business Communication.									Analyse
CO5	Analyze the importance of verbal and nonverbal Report.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction to Research Methodology Research</b> Definition – Objectives – <b>Significance of research*</b> - Types of research – Research process - Criteria of good research – Formulating a research problem – Research design – Types of research design. Literature Review – Reasons for review – Identification of research gap – Framing of objectives									15 Hours
II	<b>Hypothesis</b> Formulation of hypothesis – Testing of hypothesis. Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. Data Collection Variable: Meaning and Methods of data collection									15 Hours
III	<b>Research Report</b> Preparation of Research Report – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing- Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.									15 Hours
IV	<b>Essentials of Communication</b> Introduction – Objectives – Media – *Types – Barriers. Need, function and kinds of a business letter - Planning Business message-Lay out-Enquiries and Replies-Order and Execution. Circular letter- Sales Letters.									15 Hours
V	<b>Business Correspondence</b> Banking Correspondence- Insurance Correspondence – Correspondence of a Company Secretary									15 Hours
TOTAL									75 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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### TEXT BOOKS:

1. Research Methodology Methods and Techniques - C.R. Kothari and Gaurav Garg, New Age International Publishers.
2. Business Communication – Dr J Priyadharshni – Charulatha Publications.

### REFERENCE BOOKS:

1. Research Methodology – Dr Sachdeva, Lakshmi Narain Agarwal publication.
2. Statistical Methods – S P Gupta, Sultan Chand & Sons.
3. Essentials of Business Communication – C B Gupta, Cengage Learning India Pvt Ltd.
4. Business Communication – Kathiresan & Radha, Prasanna Publishers.

### WEB SOURCES:

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-PartI.pdf>
3. [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

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

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	H	S	S
CO2	H	S	H	H	M
CO3	S	S	S	H	S
CO4	M	H	H	S	M
CO5	S	M	H	S	S
S – STRONG		H – HIGH		M - MEDIUM	
				L – LOW	

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.AMUDHA	DR.S.KALPANADEV	DR.S.UMA

**MAJOR ELECTIVE : FINANCIAL MARKETS AND SERVICES**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know about the financial markets and institutions.</li><li>➤ To understand about the regulation of financial institutions.</li><li>➤ To acquire knowledge of mutual funds and venture capital.</li><li>➤ To impart knowledge on the role and function of the Indian financial system.</li><li>➤ To enrich their knowledge on key areas relating to management of financial products and services</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.								K1 TO K5	Remember
CO2	Understanding the financial institutions and the working of mutual funds.									Understand
CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.									Apply
CO4	Discovering the ideas on the financial system.									Analyse
CO5	Evaluating the methods of factoring, venture capital and securitization.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Financial markets and derivative markets</b> Financial markets – Structure – Money market - Features – Objectives - Capital markets – Importance - Difference between money market and capital market, Derivative markets and Commodity markets.									15 Hours
II	<b>Primary market</b> New Issue markets – Functions - Issue Mechanism – Instrument of issue. Merchant Banking – Meaning, Origin and Growth - Merchant Banking in India – Merchant Banking Services.									15 Hours
III	<b>Financial Intermediaries</b> Banks as Financial Intermediaries – *Commercial Banks role in financing – IDBI – IFCI – LIC – GIC – UTI – Functions.									15 Hours
IV	<b>Mutual Fund and Leasing</b> Mutual Fund – Concept and origin of mutual fund – Importance and growth of mutual fund in India – Mutual fund schemes - Leasing as sources of finance – Forms of leasing.									15 Hours
V	<b>Venture capital and Securitization of assets</b> Venture capital – Features – Importance. Factoring – Types - factoring as a source of finance – Securitization of assets – Mechanics of securitization – Utility of securitization.									15 Hours
TOTAL									75 Hours	

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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**TEXT BOOK:**

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House

**REFERENCE BOOKS:**

1. Financial Markets and Financial Services in India – Benson Kunjukunju, S.Mohan, New Century Publications.
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers.
3. Financial Management - M Y Khan and Jain, Tata Mc Graw Hill.
4. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication.

**WEB SOURCES:**

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

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

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	H
CO2	S	M	H	H	H
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	S	M	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.UMA	DR.S.AMUDHA	DR.S.UMA



**MAJOR ELECTIVE: HUMAN RESOURCE MANAGEMENT**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To understand aspects relating to Human resource management</li><li>➤ To know strategies relating to Human Resource management</li><li>➤ To be acquainted with Industrial Relations Policy.</li><li>➤ To learn about organisation culture</li><li>➤ To assimilate knowledge on employee welfare.</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Memorizing the basic concepts of human resource management.								K1 TO K5	Remember
CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, etc.									Understand
CO3	Acquiring knowledge in labour welfare measures.									Apply
CO4	Implementing better techniques for effective Human resource Management.									Analyse
CO5	Evaluating concepts of Human Resources Audit in an Organization.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	Human Resource Management and Human Resource Planning Human Resource Management-Nature and Scope-Difference between Personnel Management and HRM-Environment of HRM-Human Resource Planning-Recruitment - Selection-Methods of Selection-Use of various Tests-Interview Techniques in Selection - Placement.									15 Hours
II	Training and Performance Appraisal Training-Methods-Techniques-Identification of the Training Needs-Training and Development-Performance Appraisal-Transfer-Promotion and Termination of Services – Career Development									15 Hours
III	Remuneration and Incentives Remuneration-Components of Remuneration-Incentives-Benefits-Motivation Welfare and Social Security Measures of employees.									15 Hours
IV	Trade Unions Labour Relation-Functions of Trade Unions-Forms of Collective Bargaining- Workers participation in Management-Types and effectiveness-Industrial Disputes and Settlements (Excluding Laws)									15 Hours
V	Human Resource Audit Human Resource Audit – Nature – *Benefits – Scope& Approaches of HR audit – Qualitative and quantitative indicators of HR audit.									15 Hours
TOTAL										75 Hours

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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**TEXT BOOK:**

1. Human Resource Management – C.B. Gupta, Sultan Chand and Sons

**REFERENCE BOOKS:**

1. Human Resource Management- Text and Cases – K.Aswathappa, Tata Mcgraw Hill.
2. Human Resource Management - C.B. Memoria, Himalaya Publication,.
3. Human Resource Management,L.M.Prasad, Sultan Chand & Sons, New Delhi.
4. Human Resource Management by V.S.P.Rao, S.Chand Publication ,New Delhi.

**WEB SOURCES:**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	H
<b>CO2</b>	S	M	H	H	H
<b>CO3</b>	H	H	S	S	M
<b>CO4</b>	H	M	H	S	S
<b>CO5</b>	S	M	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.KALPANADEVI</b>	<b>DR.P.K.UMAMAHESWARI</b>	<b>DR.S.UMA</b>



<b>V</b>	<b>Dividend Policy</b> Dividend Policy – meaning – objectives - importance - types - Factors affecting Dividend Policy (Excluding Problems) - Receivable management – Objectives – function – Types - Importance -Benefits – cash Management – Objectives – Functions – Importance – Types – Techniques - Problems - Working Capital management – Concept – Objectives – Importance – Components – Types	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### TEXT BOOK:

1. Financial Management – Dr. V Gurumurthy, Dr G Selvaraj and Dr R Swarnalakshmi – Charulatha Publications

#### REFERENCE BOOKS:

- 1) Financial Management - I M Pandey Pearson .
- 2) Financial Management - Principles and Practice - S.N. Maheswari, Sultan Chand.
- 3) Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill..
- 4) Financial Management - Sharma R.K& Shasi K.Gupta, Kalyani Publishers.

#### WEB SOURCES:

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

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

#### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	H
<b>CO2</b>	S	M	H	H	H
<b>CO3</b>	H	H	S	S	M
<b>CO4</b>	H	M	H	S	S
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – LOW**

PREPARED BY	CHECKED BY	APPROVED BY
<b>DR.P.K.UMAMAHESWARI</b>	<b>DR.S.UMA</b>	<b>DR.S.UMA</b>

## MAJOR ELECTIVE: CONSUMER AFFAIRS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To familiarize the students with their rights and responsibilities as a consumer.</li> <li>➤ To understand the procedure of redress of consumer complaints.</li> <li>➤ To know more about decisions on Leading Cases by Consumer Protection Act.</li> <li>➤ To get more knowledge about Organizational set-up under the Consumer Protection Act</li> <li>➤ To impart awareness about the Role of Industry Regulators in Consumer Protection</li> <li>➤ To understand Contemporary Issues in Consumer Affairs</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Able to know the rights and responsibility of consumers.								KI TO K5	Remember
CO2	Understand the importance and benefits of Consumer Protection Act.									Understand
CO3	Applying the role of different agencies in establishing product and service standards.									Apply
CO4	Analyse to handle the business firms' interface with consumers.									Analyse
CO5	Assess Quality and Standardization of consumer affairs									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000suite									15 Hours
II	The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.  Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.									15 Hours

<b>III</b>	<p>Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.</p> <p>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing &amp; Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.</p>	<b>15 Hours</b>
<b>IV</b>	<p>Role of Industry Regulators in Consumer Protection</p> <ul style="list-style-type: none"> <li>i. Banking: RBI and Banking Ombudsman</li> <li>ii. Insurance: IRDA and Insurance Ombudsman</li> <li>iii. Telecommunication: TRAI</li> <li>iv. Food Products: FSSAI</li> <li>v. Electricity Supply: Electricity Regulatory Commission</li> <li>vi. Real Estate Regulatory Authority</li> </ul>	<b>15 Hours</b>
<b>V</b>	<p>Contemporary Issues in Consumer Affairs - Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.</p> <p>Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.</p> <p>Note: Unit 2 and 3 refers to the Consumer Protection Act, 2016. Any change in law would be added appropriately after the new law is notified.</p>	<b>15 Hours</b>
<b>TOTAL</b>		<b>75 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### **TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### **SUGGESTED READINGS :**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.

2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications PvtLtd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, RegalPublications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, NewDelhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :-[www.consumereducation.in](http://www.consumereducation.in)
8. Empowering Consumers e-book,[www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
9. ebook,[www.bis.org](http://www.bis.org)
10. The Consumer Protection Act, 2006 and its later versions.
- 11.

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	S	S
<b>CO2</b>	H	S	S	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	H	S	H
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – Low**

## MAJOR ELECTIVE: ENTREPRENEURIAL DEVELOPMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know the meaning and characteristics of entrepreneurship</li><li>➤ To identify the various business opportunities</li><li>➤ To understand the Process of setting up an enterprise</li><li>➤ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise</li><li>➤ To develop an understanding of the role of MSME in economic growth</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the various characteristics and phases in entrepreneurship.								K1 TO K5	Remember
CO2	Understanding the financial and technical assistance offered to the entrepreneurs.									Understand
CO3	Analyzing the problems faced by the small scale entrepreneurs.									Apply
CO4	Applying the ideas in the formulation and evaluation of project report.									Analyse
CO5	Evaluate on the credit monitoring and case analysis.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Entrepreneurship</b> Entrepreneur- concept, Meaning, Definition, Characteristics, Functions, Types. Entrepreneurship- Meaning, Definition, Growth of entrepreneurship in India. Women entrepreneurship- Concept, Growth, Problems – <b>*Self Help Group</b> . Rural entrepreneurship- Meaning, Needs, Problems & Development.									15 Hours
II	<b>Entrepreneurship development programs</b> Entrepreneurship development programs (EDP) - Meaning, Needs, Objectives, EDP in India, Phases, Need for training and development. Industry 5.0 – Definition - Need-objectives- Reason for adopting industry 5.0.									15 Hours
III	<b>Institutional assistance</b> Entrepreneurship and small enterprises- Needs and importance of development. Industrial sickness- Meaning, Causes, Remedies. Institutional assistance- District industries centers (DICs), Small industries development organization (SIDO), National small industries Corporation Limited (NSIC), Small industries bank of India (SIDBI), Khadi and Village industries commission (KVIC).									15 Hours
IV	<b>Incentives and subsidies</b> Incentives and subsidies- Meaning, Needs. Subsidized services- Subsidy market, Transport subsidy. Seed capital assistance, Taxation benefits to SSI, Special assistance for exports.									15 Hours
V	<b>Project formulation</b> Project- Meaning, Project identification, Project formulation: Needs, Concepts, Feasibility report, Evaluation. Credit Monitor Analysis (CMA)- Case analysis.									15 Hours
TOTAL									75 Hours	



**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### **TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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#### **TEXT BOOK:**

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, S Chand & Sons

#### **REFERENCE BOOKS:**

1. Entrepreneurial Development - Bhanushali S, Kalyani Publishing.
2. Entrepreneurial Development- Khankha, Sultan Chand & Co. P.Ltd.
3. Entrepreneurial Development – CA Dr Abha Mathur, Taxmann Publication Pvt Ltd.

#### **WEB SOURCES:**

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

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

#### **MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	S	S
<b>CO2</b>	H	S	S	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	H	S	H
<b>CO5</b>	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – LOW**

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.S.KALPANADEV</b>	<b>DR.S.UMA</b>	<b>DR.S.UMA</b>

**SKILL BASED SUBJECT – 1 : CYBER SECURITY**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT	
25UGC3S1	2	-	-	3	30	100	-	100		
COURSE OBJECTIVES										
<div>➤ The course introduces the basic concepts of Cyber Security</div> <div>➤ To develop an ability to understand about various modes of Cyber Crimes and Preventive measures</div> <div>➤ To understand about the Cyber Legal laws and Punishments</div>										
COURSE OUTCOMES										
CO1	K1 TO K5	To Understand the Concepts of Cybercrime and Cyber Frauds								
CO2		To Know about Cyber Terrorism and its preventive measures								
CO3		To Analyze about the Internet, Mobile Phone and E-commerce security issues								
CO4		To Understand about E-mail and Social Media Issues								
CO5		To Describe about various legal responses to Cybercrime								
UNIT	CONTENTS									NO. OF HOURS
I	Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition- Different modes of cyber fraud - Cyber fraud in India. Cyber pornography.									6 Hours
II	Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types – Cyber attacks.									6 Hours
III	Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy- E-Commerce security issues.									6 Hours
IV	Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.									6 Hours
V	Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.									6 Hours
TOTAL									30 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. “Cyber Security”, Text Book prepared by “Kongunadu Arts and Science College”, Coimbatore -29, 2022.

**REFERENCE BOOKS:**

1. Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, “Fundamental of Cyber Security”, BPB Publications, 1<sup>st</sup> Edition, 2017.
2. Anand Shinde, “Introduction to Cyber Security-Guide to the world of Cyber Security”, Notion Press, 2021.
3. Paul Grishman, “Cyber Terrorism- The use of the Internet for Terrorist Purpose”, Axis Publication, 1<sup>st</sup> Edition 2010.
4. Shilpa Bhatnagar, “Encyclopaedia of Cyber and Computer Hacking”, Anmol Publications, 1<sup>st</sup> Edition 2009.

**WEB SOURCES:**

1. <http://deity.gov.in/> - Department of Electronics and Information Technology
2. Govt. of India
3. <http://cybercellmumbai.gov.in/> - Cybercrime investigation cell
4. <http://ncrb.gov.in/> - National Crime Records Bureau
5. <http://catindia.gov.in/Default.aspx> - Cyber Appellate Tribunal
6. <http://www.cert-in.org.in/> - Indian Computer Emergency Response Team
7. <http://cca.gov.in/rw/pages/index.en.do> - Controller of Certifying Authorities
8. [www.safecrypt.com](http://www.safecrypt.com) - Safecrypt
9. [www.nic.in](http://www.nic.in) – National Informatics Centre
10. <https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint>
11. <https://geekflare.com/digital-footprint/>

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

**Question Paper Pattern**

**Duration: 3 hrs**

**Max: 75 marks**

**Section - A (10x1=10)**

**Choose the correct answer**

**Section - B (5x5=25)**

**Short answer questions, either or type, one question from each unit.**

**Section - C (5x8=40)**

**Essay answer questions, either or type, one question from each unit.**

**CIA EXAMINATION MARK BREAKUP**

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Any Case Study related to Cyber Security	15
<b>Total</b>		<b>100</b>

**SKILL BASED SUBJECT – 2 : COMPUTER APPLICATIONS (TALLY & ADVANCED EXCEL) –****PRACTICAL – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM4SL	2	-	-	3	30	40	60	100		

**COURSE OBJECTIVES**

- To impart the knowledge of accounting package that issued for learning to maintain accounts.
- To make students to learn and apply TDS computations in Tally ERP.9 software.
- To make students to understand the need of Advanced Excel and its employability in real business.

CO	COURSE OUTCOMES	K1 TO K5	KNOWLEDGE LEVEL
CO1	Students be able to understand the need of Tally software in developing Computerized accounts.		Remember
CO2	Acquire the skill of financial decision making in a systemized manner and Interpret the financial statements as well as evaluation of stock at end.		Understand
CO3	Applying learning skill and knowledge to work on simple projects laid on text and numerical data.		Apply
CO4	Gain practical exposure on spreadsheet and Used advanced techniques for report visualization.		Analyse
CO5	Application of key accounting assumption and principles of Tally ERP.9 and Advance Excel in real business		Evaluate

**SYLLABUS****TALLY**

1. Prepare a Trial Balance
2. Prepare simple Final Accounts (Trading, Profit/Loss and Balance Sheet)
3. Interest calculation (Simple & Multiple)
4. TDS computation
5. GST computation

**ADVANCED EXCEL**

1. Slicers
2. Create data validation
3. Text to Columns
4. Create Mail Merge
5. Data analysis

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	H	H	S
CO2	H	S	S	H	M
CO3	S	H	M	S	S
CO4	H	S	S	M	H
CO5	S	H	M	H	S

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.P.K.UMAMAHESWARI	DR.S.UMA	DR.S.UMA

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT	
25UBI6S3	2	-	-	3	30	100	-	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To create awareness about recent trends in IPR and Innovation</li> <li>➤ To explore the basic concepts IPR</li> <li>➤ To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge</li> <li>➤ To learn more about managing IP rights and legal aspects.</li> </ul>										
COURSE OUTCOMES										
On successful completion of the course, the students will be able to										
CO1	K1 TO K5	Know about basic concepts of IPR and patent								
CO2		Understand copyrights, industrial designs and geographical indication of goods.								
CO3		Differentiate between trademarks and trade secrets								
CO4		Acquire knowledge on protection of traditional knowledge and plant varieties.								
CO5		Manage and protect IP Rights								
UNIT CONTENTS										
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction</b> -origin and development of Intellectual Property Rights (IPR), need for protecting IP, <b>Patents:</b> Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure									6 Hours
II	<b>Copyrights:</b> Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. <b>Industrial Designs:</b> Kind of protection provided in Industrial design. <b>Geographical Indication of Goods:</b> Basic aspects and need for the registration.									6 Hours
III	<b>Trade Marks:</b> Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. <b>Trade Secrets:</b> Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.									6 Hours
IV	<b>Protection of traditional knowledge</b> - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. <b>Protection of Plant Varieties</b> - Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.									6 Hours
V	<b>Managing IP Rights:</b> Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. <b>Transferring IP Rights:</b> Assignment contract, license agreement, deed of assignment. Infringement and enforcement.									6 Hours
TOTAL									30 Hours	

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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**TEXT BOOKS:**

1. Ramakrishna Chintakunta and M. Geethavani (2022). A Textbook of Intellectual Property Rights. Blue Hills publications.
2. N.K Acharya (2021). Intellectual property rights(8<sup>th</sup>Edn). Asia Law House.
3. Craig Allen Nard, Michael J. Madison, and Mark P. McKenna. (2017). Law of Intellectual Property (5<sup>th</sup>Edn). New York Aspen publishers.
4. Barrett and Margreth (2009). Intellectual Property. New York Aspen publishers.
5. Deborah E.Bouchoux(2013). Intellectual property:The Law of Trademarks, Copyrights, Patents, and Trade Secrets. Publisher: Cengage India

**REFERENCE BOOKS:**

1. B.Ramakrishna and H.S.Anil Kumar (2017). Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers.Notion Press.
2. V. K. Ahuja(2013). Law relating to Intellectual Property rights (2<sup>nd</sup> Edn). LexisNexis.
3. R. Radhakrishnan and S. Balasubramanian(2008).Intellectual property rights: Text and Cases. Excel Books India.
4. D. Goeland S. Parashar (2013). IPR Biosafety and Bioethics. Pearson Education India.

**CIA EXAMINATION MARK BREAKUP**

The CIA Examination mark breakup for the course **Basics of IPR** is given below:

<b>S.No.</b>	<b>Distribution Component</b>	<b>Marks</b>
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Assignment I	10
4	Assignment II	10
5	Attendance	05
6	Any Case Study related to IPR (as a Group)	15
<b>Total</b>		<b>100</b>

**QUESTION PAPER PATTERN**

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice (10 × 1 = 10 Marks)

Section B - Either or Type (5 × 5 = 25 Marks)

Section C - Either or Type (5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

### EXTRA DEPARTMENTAL COURSE: GOODS AND SERVICES TAX

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT	
25UCM5X1	2	-	-	3	30	-	100	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To create awareness about GST principles among the students.</li><li>➤ To enhance the skill of the students related to Custom duty etc.</li><li>➤ To be familiar the CGST and IGST Act</li><li>➤ To provide the students with sufficient knowledge about GST and its working in India.</li><li>➤ To enhance the skills of the students related to GST.</li></ul>										
COURSE OUTCOMES										
On successful completion of the course, the students will be able to										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Exemplify the Laws of GST.								K1 TO K5	Remember
CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy.									Understand
CO3	Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it.									Apply
CO4	Applying the uses of GST.									Analyse
CO5	Evaluating the provisions of levy and collection of GST.									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	Good and Service Tax Introduction – Meaning - Need for GST – <b>Benefits of GST*</b> - Structure of GST in India - Types of supplies under GST in India – Taxes subsumed under Central Goods and Services Tax Act 2017.									6 Hours
II	Levy and Collection under GST - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.									6 Hours
III	Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.									6 Hours
IV	Input Tax credit – Methods - Eligibility and conditions for taking input credit Reverse charge under the GST- Registration procedure under GST- E -Way bill- E Invoice - Filing of Returns.									6 Hours
V	Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax.									6 Hours
TOTAL									30 Hours	



**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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#### TEXT BOOKS:

1. Indirect Taxes - Dr.R. Parameswaran and CA.P. Viswanathan, GST and Customs Laws, Kavin Publications.
2. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd.

#### REFERENCE BOOKS:

1. Indirect Taxation – V.Balachandran, Sultan Chand & Co, New Delhi.
2. Goods and Service Tax-H.C. Mehrotra and prof. V.P. Agarwal, sahitya bhawan Publication, Agra.
3. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof. V.P. Agarwal.
4. The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House .

#### WEB SOURCES:

1. <https://iimskills.com/gst-certification-course/?srsltid=AfmBOooJIJBUSCJIticXjyltNH4GZZ8-34AnswaplbdnvrSskAWP8X>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

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

#### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	H
CO2	H	S	M	S	M
CO3	H	S	H	H	H
CO4	S	H	S	M	S
CO5	S	M	H	S	H

**S – STRONG**

**H – HIGH**

**M - MEDIUM**

**L – Low**

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.AMUDHA	DR.P.K.UMAMAHESWARI	DR.S.UMA

**Question Paper Pattern****Duration: 3 hrs****Max: 75 marks**

**Section - A (10x1=10)**  
**Choose the correct answer**

**Section - B (5x5=25)**  
**Short answer questions, either or type, one question from each unit.**

**Section - C (5x8=40)**  
**Essay answer questions, either or type, one question from each unit.**

**CIA EXAMINATION MARK BREAK UP****( For Theory Only)**

<b>S. NO</b>	<b>DISTRIBUTION COMPONENT</b>	<b>MARKS</b>
7.	CIA I – 75 Marks Converted to 40	<b>40</b>
8.	CIA II – 75 Marks Converted to 40	<b>40</b>
9.	Assignment I	<b>05</b>
10.	Assignment II	<b>05</b>
11.	Attendance	<b>05</b>
12.	Others (Seminar, Group Discussion, Flipped Class room, etc., )	<b>05</b>
<b>Total</b>		<b>100</b>

\* In case a student is absent for an Experiment/Program conducted on a particular day, the Student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any students has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiments/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiments/Programs will not be awarded any marks whatsoever.

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25EVS101	2	-	-	2	30	-	50	50		
<b>COURSE OBJECTIVES</b>										
<ul style="list-style-type: none"> <li>➤ The course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences</li> <li>➤ To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.</li> <li>➤ To shape students into good “Ecocitizens” thereby catering to global environmental needs.</li> <li>➤ This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil</li> <li>➤ The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.</li> </ul>										
<b>COURSE OUTCOMES</b>										
CO1	<b>K1 TO K5</b>	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems								
CO2		Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues								
CO3		Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones								
CO4		To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity								
CO5		To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems								
<b>UNIT CONTENTS</b>										
<b>UNIT</b>	<b>CONTENTS</b>									<b>NO. OF HOURS</b>
<b>I</b>	<b>MULTIDISCIPLINARY NATURE OF ENVIRONMENT</b> Definition : scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.									<b>6 Hours</b>
<b>II</b>	<b>ECOSYSTEMS</b> Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem –Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.									<b>6 Hours</b>

<b>III</b>	<b>BIODIVERSITY AND ITS CONSERVATION</b> Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – <i>Insitu</i> Conservation of Biodiversity – <i>Exsitu</i> Conservation of Biodiversity	<b>6 Hours</b>
<b>IV</b>	<b>ENVIRONMENTAL POLLUTION</b> Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide	<b>6 Hours</b>
<b>V</b>	<b>SOCIAL ISSUES AND THE ENVIRONMENT</b> Sustainable Development – Smart City, Urban planning, Town Planning , Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health.	<b>6 Hours</b>
<b>TOTAL</b>		<b>30 Hours</b>

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### **TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

#### **TEXT BOOK:**

1. P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

#### **REFERENCE BOOKS:**

1. Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.
2. Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.
3. J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001

UCM69

**SUBJECT CODE: 25EVS101**

**Question Paper Pattern**

**Duration: 3 hours**

**Total Marks: 50**

**Answer all Questions (5 x 10 = 50 Marks)**

Essay type, either or type questions from each unit.

## VALUE EDUCATION – MORAL AND ETHICS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25VED201	2	-	-	2	30	-	50	50		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To impart Value Education in every walk of life.</li><li>➤ To help the students to reach excellence and reap success.</li><li>➤ To impart the right attitude by practicing self introspection.</li><li>➤ To portray the life and messages of Great Leaders.</li><li>➤ To insist the need for universal brotherhood, patience and tolerance.</li><li>➤ To help the students to keep them fit.</li><li>➤ To educate the importance of Yoga and Meditation.</li></ul>										
COURSE OUTCOMES										
After Completion of the Course the student will be able to										
CO1	K1 TO K5	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice								
CO2		will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations								
CO3		can emulate the principled life of great warriors and take it forward as a message to self and the society								
CO4		will be able to Analyse the Practical outcome of practicing Moral values in real life situation								
CO5		could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills								
UNIT	CONTENTS								NO. OF HOURS	
I	Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.								6 Hours	
II	Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda								6 Hours	
III	Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiyadi Valliammai – Velu Nachiyar – Vanchinathan								6 Hours	
IV	Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.								6 Hours	
V	Isha kriya -Surya Shakthi and it's benefits.								6 Hours	
TOTAL								30 Hours		

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 3<sup>rd</sup> Edition (2024)

**REFERENCE BOOKS:**

1. Swami Vivekananda - A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24<sup>th</sup> Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition(2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication(2000).

**25VED201**

**Question Paper Pattern**

**Duration: 3 hours**

**Total Marks: 50**

**Answer all Questions (5 x 10 = 50 Marks)**

Essay type, either or type questions from each unit.

## PART IV – NON MAJOR ELECTIVE – I HUMAN RIGHTS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UHR3N1	2	-	-	2	30	-	75	75		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.</li><li>➤ To impart education on national and international regime on Human Rights.</li><li>➤ To sensitive students to human suffering and promotion of human life with dignity.</li><li>➤ To develop skills on human rights advocacy</li><li>➤ To appreciate the relationship between rights and duties</li><li>➤ To foster respect for tolerance and compassion for all living creature.</li></ul>										
COURSE OUTCOMES										
After Completion of the Course the student will be able to										
CO1	K1 TO K5	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.								
CO2		To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.								
CO3		To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women’s rights.								
CO4		To comprehend the legal provisions and policies that foreground the safety of children in the society and to promote awareness.								
CO5		To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.								
UNIT	CONTENTS								NO. OF HOURS	
I	HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution Of India								6 Hours	
II	WOMEN EMPOWERMENT IN INDIA: Feminism And Sexual Violence - Women And Liberation								6 Hours	
III	GENDER EQUALITY AND WOMEN’S RIGHTS: Stereotype Gender Roles - Women’s Education, Power And Science								6 Hours	
IV	RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children								6 Hours	
V	SOGIESC RIGHTS: Understanding SOGIESC- basic Definitions- inclusivity of SOGIESC-importance of studying SOGIESC- presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripathi- Madhu Bai Kinnar-Manabi Bandhopadhyay-SOGIESC Rights and laws								6 Hours	
TOTAL								30 Hours		



**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.
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**TEXT BOOK:**

- Human Rights (2024) Compiled by Kongunadu Arts and Science College, Coimbatore –29.

**REFERENCE BOOKS:**

- Human Rights, (2018) by Jaganathan, MA.,MBA.,MMM.,ML.,ML., (Humanitarian Law) and J.P. Arjun

Proprietor: Usha Jaganathan, Refugee Law

Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

- Country Report on SOGIESC Rights In India: An Unfinished Agenda.

Weblink: <https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda>

- Intersex.

Weblink: <https://my.clevelandclinic.org/health/articles/16324-intersex>

- SOGIESC Personalities:

<https://www.bbc.com/news/world-asia-india-29357630>

[https://en.wikipedia.org/wiki/Laxmi\\_Narayan\\_Tripathi](https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi)

[https://en.wikipedia.org/wiki/Akkai\\_Padmashali](https://en.wikipedia.org/wiki/Akkai_Padmashali)

<https://www.indiatoday.in/india/story/prithika-yashini-india-first-transgender-police-officer-tamil-nadu-969389-2017-04-04>

<https://yourstory.com/2018/03/first-transgendre-college-principal-west-bengal>

- SOGIESC Rights and laws

<https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/>

<https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf>

**QUESTION PAPER PATTERN****Duration: 3 Hours****Max. Marks: 75****SECTION A****(5 x 5 = 25 marks)**

Short answers, either or type, one question from each unit.

**SECTION B****(5 x 10 = 50 marks)**

Essay type questions, either or type, one question from each unit.

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UHR4N2	2	-	-	2	30	-	75	75		
<b>COURSE OBJECTIVES</b>										
<ul style="list-style-type: none"> <li>➤ To know about the laws enacted to protect Women against violence.</li> <li>➤ To impart awareness about the hurdles faced by Women.</li> <li>➤ To develop a knowledge about the status of all forms of Women to access to justice.</li> <li>➤ To create awareness about Women's rights.</li> <li>➤ To know about laws and norms pertaining to protection of Women.</li> <li>➤ To understand the articles which enables the Women's rights.</li> <li>➤ To understand the Special Women Welfare laws.</li> <li>➤ To realize how the violence against Women puts an undue burden on healthcare services.</li> </ul>										
<b>COURSE OUTCOMES</b>										
<b>After Completion of the Course the student will be able to</b>										
CO1	<b>K1 TO K5</b>	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields								
CO2		Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication								
CO3		Interpret the laws pertaining to violence against Women and legal consequences								
CO4		Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women								
CO5		Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women								
<b>UNIT</b>	<b>CONTENTS</b>								<b>NO. OF HOURS</b>	
<b>I</b>	<b>Women's Studies:</b> Basic concepts of Women's studies in Higher education, Women's studies perspectives- Socialization- Patriarchy- Women's studies as an academic discipline- Growth and development of Women's studies as a discipline internationally and in India.								<b>6 Hours</b>	
<b>II</b>	<b>Socio-Economic Development of Women:</b> Family welfare measures, role of Women in economic development, representation of Women in media, status of Women land rights, Women Entrepreneurs, National policy for the empowerment of women.								<b>6 Hours</b>	
<b>III</b>	<b>Women's Rights – Access to Justice:</b> Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.								<b>6 Hours</b>	
<b>IV</b>	<b>Women Protective acts:</b> Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act.								<b>6 Hours</b>	
<b>V</b>	<b>Women and Child welfare:</b> Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected Women and child society by private and public sector, NGO and society.								<b>6 Hours</b>	
<b>TOTAL</b>								<b>30 Hours</b>		

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. **Women's Rights** (2021), compiled by Kongunadu Arts & Science College, Coimbatore – 641 029.

**REFERENCE BOOKS:**

1. **“Rights of Indian Women”** by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.
2. **“Women's security and Indian law”** by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. **“Women's Property Rights in India”** by Kalpaz publications, 2016

**25UWR4N2**

**QUESTION PAPER PATTERN**

**Duration: 3 Hours**

**Max. Marks: 75**

**SECTION A**

(5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

**SECTION B**

(5 x 10 = 50 marks)

Essay type questions, either or type, one question from each unit.

ALL UG COURSES		
Title of the paper : <b>HEALTH AND WELLNESS</b>		
Batch 2025 – 2026	Semester IV	Credits 2

**Skill Areas:**

Physical Fitness, Nutrition, Mental Health, Awareness on Drug addiction and its effects

**Purpose:**

The Health & Wellness course focuses on teaching the elements of physical, mental, emotional, social, intellectual, environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

**Learning Outcomes:**

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being, fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health and wellness.
4. Awareness on drug addiction and its ill effects

**Focus:**

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.
2. Breaking Bad Habits.
3. Improving Interpersonal Relationships.
4. Building Physical Strength & Inner Strength.

**Role of the Facilitator:**

The faculty plays a crucial role in effectively engaging with students and guiding them towards achieving learning outcomes. Faculty participation involves the following areas:



1. **Mentorship & Motivation:** The Facilitator mentors students in wellness and self-discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.
2. **Promoting a Safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit.
3. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

#### **Guided Activities:**

In this course, several general guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

#### **Period Distribution**

The following are the guided activities suggested for this Audit course.

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

Additional activities and programs can be planned for Health and Wellness.

S.No	Guided Activities	Period
1	<b>Introduction to Holistic Well-being</b> <ol style="list-style-type: none"> <li>1. Introduce the core components of Health &amp; Well-being namely Physical, mental and emotional well-being</li> <li>2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.</li> </ol>	
2	<b>Wellness Wheel Exercise (Overall Analysis)</b>	



	<ul style="list-style-type: none"> <li>• Guide students to assess their well-being in various life dimensions through exercises on various aspects of well-being, and explain the benefits of applying wellness wheel.</li> <li>• Introduce Tech Tools:</li> <li>• Explore the use of technology to support well-being.</li> <li>• Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.</li> </ul>	
3	<b>Breaking Bad Habits (Overall Analysis)</b> <ul style="list-style-type: none"> <li>• Open a discussion on bad habits and their harmful effects.</li> <li>• Provide a worksheet to the students to identify their personal bad habits.</li> <li>• Discuss the trigger, cause, consequence and solution with examples.</li> <li>• Guide them to replace the bad habits with good ones through worksheets.</li> </ul>	
4	<b>Physical Well-being</b> <b>1. Fitness</b> Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity). <b>2. Nutrition</b> Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. <b>3. Yoga &amp; Meditation</b> Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos)	

	<p><b>4. Brain Health</b></p> <p>Discuss the importance of brain health for daily life.</p> <p>Habits that affect brain health (irregular sleep, eating, screen time).</p> <p>Habits that help for healthy brains (reading, proper sleep, exercises).</p> <p>Benefits of breathing exercises and meditation for healthy lungs.</p> <p><b>5. Healthy Lungs</b></p> <p>Discuss the importance of lung health for daily life.</p> <p>Habits that affect lung health (smoking, lack of exercises).</p> <p>Benefits of breathing exercises for healthy lungs.</p> <p><b>6. Hygiene and Grooming</b></p> <p>Discuss the importance of hygienic habits for good oral, vision, hearing and skin health.</p> <p>Discuss the positive effects of grooming on one's confidence level and professional growth.</p> <p><u><b>Suggested Activities (sample):</b></u></p> <p><b>Nutrition:</b></p> <p>Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.</p>	
5	<p><b>Emotional Well-being</b></p> <p><b>1. Stress Management</b></p> <p>Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance.</p> <p>Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery.</p> <p>(use audio recordings or visuals to guide them through these techniques).</p> <p>After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.</p> <p><b>2. Importance of saying 'NO'.</b></p>	



	<p>Explain the students that saying 'NO' is important for their Physical and mental well-being, Academic Performance, Growth and Future, Confidence, Self-respect, Strong and Healthy Relationships, building reputation for self and their family (avoid earning a bad name).</p> <p>Factors that prevent them from saying 'NO'.</p> <p>How to practice saying 'NO'.</p> <p><b>3. Body Positivity and self-acceptance</b></p> <p>Discuss the following with the students.</p> <ul style="list-style-type: none"> <li>• What is body positivity and self-acceptance?</li> <li>• Why is it important?</li> <li>• Be kind to yourself.</li> <li>• Understand that everyone's unique.</li> </ul> <p><b><u>Suggested Activities(Sample):</u></b></p> <p>(Importance of saying 'NO')</p> <p>Provide worksheets to self-reflect on...</p> <p>...how they feel when others say 'no' to them</p> <p>...the situations where they should say 'no'</p> <p>Challenge students to write a song or rap about the importance of saying no and how to do it effectively.</p> <p>Students can perform their creations for the class.</p>	
6	<p><b>Social Well-Being</b></p> <p><b>1. Practicing Gratitude</b></p> <p>Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues.</p> <p>Discuss how one can show gratitude through words and deeds.</p> <p>Explain how practicing gratitude can create 'ripple effect'.</p> <p><b>2. Cultivating Kindness and Compassion</b></p> <p>Define and differentiate between kindness and compassion.</p> <p>Explore practices that cultivate these positive emotions.</p> <p>Self-Compassion as the Foundation.</p>	



	<p>The power of small gestures.</p> <p>Understanding another's perspective.</p> <p>The fruits of compassion.</p> <p><b>3. Practising Forgiveness</b></p> <p>Discuss the concept of forgiveness and its benefits.</p> <p>Forgiveness: What is it? and What it isn't?</p> <p>Benefits of forgiveness.</p> <p>Finding forgiveness practices.</p> <p><b>4. Celebrating Differences</b></p> <p>Appreciate the value of individual differences and foster inclusivity.</p> <p>The World: A Tapestry of Differences (cultures, backgrounds, beliefs, abilities, and appearances).</p> <p>Finding strength in differences (diverse perspectives and experiences lead to better problem-solving and innovation).</p> <p>Celebrating differences, not ignoring them (respecting and appreciating the unique qualities).</p> <p>Activities for celebrating differences (share culture, learn about others, embrace new experiences).</p> <p><b>5. Digital Detox</b></p> <p><b>Introduce the students to:</b></p> <p>The concept of a digital detox and its benefits for social well-being.</p> <p>How to disconnect from devices more often to strengthen real-world connections.</p> <p><b><u>Suggested Activities (sample):</u></b></p> <p>(Practicing Gratitude)</p> <p>Provide worksheets to choose the right ways to express gratitude.</p> <p>Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.</p>	
7.	<p><b>Intellectual Well-being</b></p> <p><b>1. Being a lifelong Learner</b></p> <p><b>Give students an understanding on:</b></p> <p>The relevance of intellectual well-being in this 21<sup>st</sup> century to meet</p>	

	<p>the expectations in personal and professional well-being</p> <p>The Importance of enhancing problem-solving skills</p> <p>Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.)</p> <p><b>2. Digital Literacy</b></p> <p><b>Discuss:</b></p> <p>The key aspects of digital literacy and its importance in today's world.</p> <p>It is more than just liking and sharing on social media.</p> <p>The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship).</p> <p>Why is digital literacy important?</p> <p>Boosting one's digital skills.</p> <p><b>3. Transfer of Learning</b></p> <p>Connections between different subjects – How knowledge gained in one area can be applied to others.</p> <p><b><u>Suggested Activities(sample):</u></b></p> <p>Intellectual Well-being.</p> <p>Provide worksheets to students for teaching them how to boost intellectual well-being.</p> <p>Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their intellectual well-being.</p>	
8	<p><b>Environmental Well-being</b></p> <p>1.The Importance of initiating a change in the environment.</p> <p><b>The session could be around:</b></p> <p>Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) – People's behaviour, crime, pollution, political activities, infra-structure, family situation etc.</p> <p>Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering,</p>	



	<p>approaching administration).</p> <p><b><u>Suggested Activities (sample):</u></b></p> <p>Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change.</p> <p>Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being.</p> <p>Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing anti-social behaviour on the campus or in their locality.</p>	
9	<p><b>Mental Well-being</b></p> <p><b>1. Importance of self-reflection</b></p> <p><b>Discuss:</b></p> <p>Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being).</p> <p>Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause).</p> <p>The role of journaling in mental well-being.</p> <p><b>2. Mindfulness and Meditation Practices</b></p> <p>Benefits of practicing mindful habits and meditation for overall well-being.</p> <p><b>1. Connecting with nature</b></p> <p>Practising to be in the present moment – Nature walk, feeling the sun, listening to the natural sounds.</p> <p>Exploring with intention – Hiking, gardening to observe the nature.</p> <p>Reflecting on the emotions, and feeling kindled by nature.</p> <p><b>2. Serving people</b></p> <p>Identifying the needs of others.</p> <p>Helping others.</p> <p>Volunteering your time, skills and listening ear.</p> <p>Finding joy in giving.</p> <p><b>3. Creative Expressions</b></p>	

	<p>Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves.</p> <p><b><u>Suggested Activities(Sample):</u></b></p> <p>(Mindfulness and Meditation) – Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.</p>	
10	<p><b>Situational Awareness (Developing Life skills)</b></p> <p><b>1. Being street smart</b></p> <p><b>Discuss:</b></p> <p>Who are street smarts?</p> <p>Why is it important to be street smart?</p> <p>Characteristics of a street smart person: Importance of acquiring life skills to become street smart – (General First-aid procedure, CPR Procedure, Handling emergency situations like fire, flood etc).</p> <p><b>2. Digital Awareness</b></p> <p><b>Discuss:</b></p> <p>Cyber Security</p> <p>Information Literacy</p> <p>Digital Privacy</p> <p>Fraud Detection</p> <p><b><u>Suggested Activities</u></b> (sample):</p> <p>(Street Smart) Inviting professionals to demonstrate the CPR Procedure</p> <p>Conducting a quiz on Emergency Numbers</p>	
11	<p><b>Understanding Addiction</b></p> <p><b>Plan this session around:</b></p> <p>Identifying the environmental cues, triggers that lead to picking up this habit.</p> <p>Knowing the impact of substance abuse – Adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation.</p> <p>Seeking help to get out of this addiction.</p> <p><b><u>Suggested Activities:</u></b></p>	



	Provide Worksheets to check the students' level of understanding about substance addiction and their impacts. Share case studies with students from real-life. Play/share awareness videos on addiction/de-addiction, experts talk. *Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.	
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**Closure:**

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

**Assessments:**

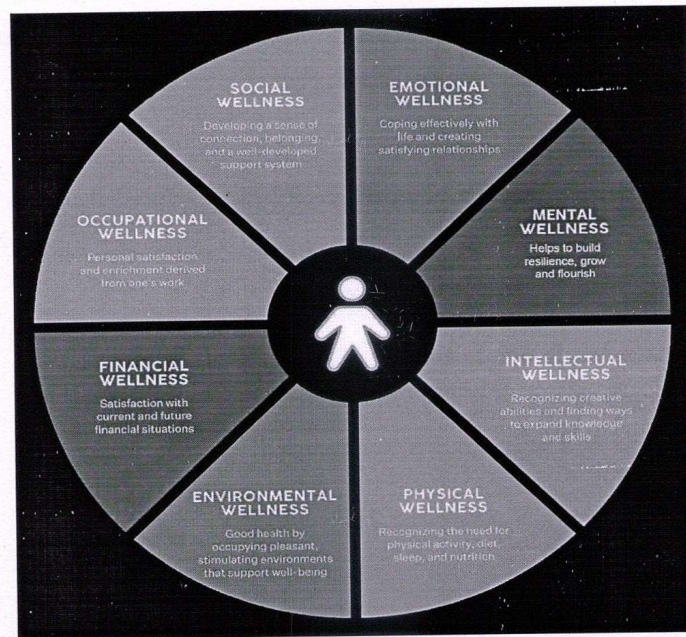
- Use Self-reflective worksheets to assess their understanding.
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

**Scheme of Evaluation**

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
Total		100

**References/Resource Materials:**

The course acknowledges that individual needs for references and resources may vary. However, here are some general reference materials and resources that may be helpful:

**1. The Well-Being Wheel:**

**2. Facilities & Spaces:** Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

**3. Online Resources:**

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well-Being: <https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: <https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html>



3. Breaking Bad Habits: James Clear provides a guide on how to build good habits and break bad ones: <https://jamesclear.com/habits>
4. 6 Ways to Keep Your Brain Sharp  
<https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp>
5. What Is Social Wellbeing? 12+ Activities for Social Wellness  
<https://positivepsychology.com/social-wellbeing/>
6. How Does Your Environment Affect Your Mental Health?  
<https://www.verywellmind.com/how-your-environment-affects-your-mental-health-5093687>
7. How to say no to others (and why you shouldn't feel guilty)  
<https://www.betterup.com/blog/how-to-say-no>

## ALLIED PAPER 1: BUSINESS ACCOUNTING

PROGRAMME CODE: 13						PROGRAMME NAME: BCA				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCA1A1	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know about basic concepts of business accounting</li><li>➤ To understand the Double entry book keeping system and various books of accounts.</li><li>➤ To know the basis for calculating business profits.</li><li>➤ To familiarize with the accounting treatment of depreciation.</li><li>➤ To prepare the final accounts of an organization and to do the cost accounting</li></ul>										
COURSE OUTCOMES										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the nature of business accounting								K1 TO K5	Remember
CO2	Describe the accounting principles in accordance with the appropriate standard									Understand
CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement									Apply
CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions									Analyse
CO5	Evaluating the inventory valuation methods									Evaluate
UNIT CONTENTS										
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction To Accounting</b> Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance									18 Hours
II	<b>Subsidiary Books</b> Subsidiary Books – Purchase book – Sales book –purchase return book–sales return book –cash book.									18 Hours
III	<b>Final Accounts of Sole Proprietors</b> Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.									18 Hours
IV	<b>Depreciation Accounting</b> Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits									18 Hours
V	<b>Introduction of Cost Accounting</b> Cost accounting – Elements of costing - *Types of costing – Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO , Simple and Weighted Average method.									18 Hours
TOTAL									90 Hours	



THEORY 20% &amp; PROBLEM 80%

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOKS:**

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers
2. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers

**REFERENCE BOOKS:**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers.
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co.Ltd.
3. Cost Accounting – Amar Gupta, Amar Gupta Publisher.
4. Cost And Management Accounting - Iyengar S.P, S. Chand & Co.

**WEB SOURCES:**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**NOTE : Latest Edition of Textbooks May be Used****MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	M	H
CO2	S	H	M	S	H
CO3	S	H	S	H	S
CO4	S	S	M	H	S
CO5	S	M	H	S	H

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.K.MYILSWAMY	DR.S.UMA	DR.S.UMA

## ALLIED PAPER 3: BUSINESS ACCOUNTING

PROGRAMME CODE: 13						PROGRAMME NAME: B.Sc CS SF				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCS3A3	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To know about basic concepts of business accounting</li><li>➤ To understand the Double entry book keeping system and various books of accounts.</li><li>➤ To know the basis for calculating business profits.</li><li>➤ To familiarize with the accounting treatment of depreciation.</li><li>➤ To prepare the final accounts of an organization and to do the cost accounting</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the nature of business accounting								KI TO K5	Remember
CO2	Describe the accounting principles in accordance with the appropriate standard									Understand
CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement									Apply
CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions									Analyse
CO5	Evaluating the inventory valuation methods									Evaluate
UNIT	CONTENTS									NO. OF HOURS
I	<b>Introduction To Accounting</b> Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance									18 Hours
II	<b>Subsidiary Books</b> Subsidiary Books – Purchase book – Sales book –purchase return book–sales return book –cash book.									18 Hours
III	<b>Final Accounts of Sole Proprietors</b> Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.									18 Hours
IV	<b>Depreciation Accounting</b> Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits									18 Hours
V	<b>Introduction of Cost Accounting</b> Cost accounting – Elements of costing - *Types of costing – Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO , Simple and Weighted Average method.									18 Hours
TOTAL									90 Hours	

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOKS:**

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers
2. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers

**REFERENCE BOOKS:**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers.
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co.Ltd.
3. Cost Accounting – Amar Gupta, Amar Gupta Publisher.
4. Cost And Management Accounting - Iyengar S.P, S. Chand & Co.

**WEB SOURCES:**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

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

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	H	M	H
<b>CO2</b>	S	H	M	S	H
<b>CO3</b>	S	H	S	H	S
<b>CO4</b>	S	S	M	H	S
<b>CO5</b>	S	M	H	S	H
<b>S – STRONG</b>		<b>H – HIGH</b>	<b>M - MEDIUM</b>		<b>L – LOW</b>

<b>PREPARED BY</b>	<b>CHECKED BY</b>	<b>APPROVED BY</b>
<b>DR.K.MYILSWAMY</b>	<b>DR.S.UMA</b>	<b>DR.S.UMA</b>

**JOB ORIENTED COURSE 1 : ADVERTISEMENT MANAGEMENT****SUBJECT CODE: 25UCM0J1**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM0J1	2	-	-	2	30	-	100	100		
COURSE OBJECTIVES										
<div>➤ To provide an overview of the Advertising.</div> <div>➤ To develop the knowledge of Advertising Management</div> <div>➤ To update the students with the Latest’s development</div>										
UNIT	CONTENTS									NO. OF HOURS
I	Advertising Management - Meaning - Definition - Advertising as a tool of marketing - Advertising Effects – Economical, Social and Ethical Issue									6 Hours
II	Advertising Functions - Advertising Budgets. Importance of Advertising in Modern Marketing – Types of Advertising – Commercial and Non-commercial Advertising – Advertising and Consumer Behaviour – Advertising and Salesmanship									6 Hours
III	Communication Mix - Advertising Media - Types of Media - Print Media; Non Media Advertising - Media Planning and Scheduling - Advertising on Internet - Media Selection Decisions.									6 Hours
IV	Media Planning - Message Design and Development: Managing Advertising, Types of Appeal - Elements of Advertising Copy - Characteristics of Good Advertising Copy.									6 Hours
V	Measuring advertising effectiveness: Managing Advertising Agency – Role and its importance in Advertising - Technique for testing Advertising Effectiveness									6 Hours
TOTAL									30 Hours	

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOK:**

1. Advertising and Sales Promotion – S H H Kazmi & Sathish K. Batra – Excel Books

**REFERENCE BOOKS:**

1. Advertising Management – B.S. Rathor – Himalaya Publishing House
2. Advertising Management – Rajeev Batra, John G.Myers& David A.Aaker – Prentice Hall

**JOB ORIENTED COURSE 2: PERSONAL INVESTMENT PLANNING****SUBJECT CODE: 25UCM0J2**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UCM0J2	2	-	-	2	30	-	100	100	
COURSE OBJECTIVES									
<div>➤ To emphasis the importance of financial planning and its application</div> <div>➤ To understand the types of investment in Indian Money Market</div> <div>➤ To comprehend the concepts of insurance and Indian Capital market</div>									
UNIT	CONTENTS								NO. OF HOURS
I	Personal investment planning – meaning, objectives, process The concept of Time Value of Money and its application in financial planning. Personal tax planning – basics of tax assessment for an individual, deductions and reliefs available to an individual, avenues for tax savings for an individual								6 Hours
II	Indian Money Market: Bonds – Government Securities, GOI Relief Bonds, Government Agency Securities, PSU Bonds, RBI Bond. Mutual Fund –types of mutual fund Schemes. – Treasury Bill, Commercial purpose, Certificate of Deposits								6 Hours
III	Real Estate – Agriculture Land, Semi Urban Land, Time share in a Holiday Resort, Raw House and Farm House . Financial Derivatives – Forward, Futures, Options: Call Option, Put Option, Swaps: Interest Rate Swap, Currency Swap								6 Hours
IV	Indian Capital Market: Shares – types – equity and preference, Debentures – types. Investments in commodity, gold, bullion, paintings and ancient coins								6 Hours
V	Life insurance – tools for financial planning, different schemes and their implications, benefits and limitations and General Insurance for any kind of assets.								6 Hours
TOTAL								30 Hours	

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOKS:**

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers
2. Financial Markets and Services – Gordon & Natarajan - Himalaya Publishing House

**REFERENCE BOOKS:**

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co. Ltd
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers

**JOB ORIENTED COURSE 3: SOCIAL MEDIA MARKETING AND DIGITAL PAYMENT SYSTEM****SUBJECT CODE: 25UCM0J3**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM0J3	2	-	-	2	30	-	100	100		
COURSE OBJECTIVES										
<div><div>➤ To identify the significant role of social media in marketing</div><div>➤ To categorize the different types of social media marketing</div><div>➤ To highlight the need and importance of digital payments in India</div></div>										
UNIT	CONTENTS									NO. OF HOURS
I	Social Media Marketing – Concept , Nature , Role and Importance, Traditional Media Vs Social Media, Horizontal revolution. Social Publishing – Concept, Channels , Content Marketing , SEO and SMO in Social Media .YouTube Marketing - Introduction to YouTube Marketing - YouTube Marketing Strategy-The Subscriber Advantage- Account Set Up, Optimization, Keyword Research and Video Structure-YouTube SEO, Thumbnails, Annotations and Cards- YouTube Promotion and Analytics.									6 Hours
II	Facebook Marketing – Introduction to Facebook Marketing- Create Facebook Page and Cover Pages-Page Settings, Description and About Page- Post Facebook Ads and Campaign- Types of Facebook Ads – Instagram- Instagram Business Profile- Optimize your Instagram Bio & Profile Image- Instagram Captions and Hashtags -Reposting Instagram Content- Steps to Increase Instagram Followers and Exposure- Ways to Convert Instagram Followers to Sales and Leads Sponsored Posts – Instagram Ads via Facebook – Instagram Profile and Instagram Post Captions- Instagram Ads - Instagram Stories – Instagram Reels – IGTV – Shopping on Instagram									6 Hours
III	LinkedIn Marketing – Introduction to LinkedIn Marketing- Optimize Your LinkedIn Profile-LinkedIn for Advertisement- Reaching Target Audience with LinkedIn- Way to Make Sales on LinkedIn – Advanced LinkedIn Strategies for B2B Marketing - Introduction to Twitter Marketing- functioning of Twitter - Things Not to do on Twitter - Ways to Get More ReTweet- Steps to Optimize Profile- Hashtags to Increase Discoverability- Twitter Advertisement									6 Hours
IV	Digital Payments – Meaning – Concept – Need and Importance – Components of Digital Payment System – Requirements for Digital Payment – Digital Payments System Vs Offline Payment System. Fintech – Meaning – Scope – Fintech in Banking – Benefits – Payment Interface –Fintech Mobile Application – Mobile Payments App – Account Creation – Linking Bank Account with Fintech Applications									6 Hours
V	UPI – Concept and Idea of UPI – Need and Importance of UPI – NPCI – BHIM – IMPS –Rupay Card – Role of UPI in Digital Payment System – UPI ID – UPI PIN – Security and Privacy Concern of Digital Payment System-Limitations of Digital Payment System.									6 Hours
TOTAL										30 Hours

**TEACHING METHODS**

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

**TEXT BOOKS:**

1. Social Media Marketing by Michael R. Solomon – Pearson
2. Heinze, A., Fletcher, G., Rashid, T., & Cruz, A. (Eds.). Digital and social media marketing: a results-driven approach. Routledge
3. Jaspal Singh, “Digital Payments in India”, 1<sup>st</sup> Edition, New Century Publications, New Delhi

**REFERENCE BOOKS:**

1. Social Media Marketing All-in-One For Dummies by Zimmerman Jan - John Wiley & Sons Inc
2. Uppal R.K and Rimpi Jatana , “E-Banking in India”, 1<sup>st</sup> Edition, New Century Publications, New Delhi.
3. Subramani.N and Murugesan .M , “E-Banking and E-Commerce: Emerging Issues in India”, 1<sup>st</sup> Edition, Abhijeet Publications, New Delhi.