

**KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)**

COIMBATORE – 641029



DEPARTMENT OF COMMERCE WITH ACCOUNTING AND FINANCE

CURRICULUM AND SCHEME OF EXAMINATIONS

(2022 - 2023 and Onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
COIMBATORE – 641029

DEPARTMENT OF COMMERCE ACCOUNTING AND FINANCE (UG)

Vision

To achieve academic excellence with total commitment to quality education in the fields of accounting and finance with a holistic concern for better life, Environment and society.

Mission

Grooming students to become a truly global personality well equipped to deal with the modern world and its challenges by providing a nurturing and motivating environment to exploit the full potential of the students and to carve a niche for ourselves in the specialized field of accounting and finance.

PROGRAMME OUTCOMES (PO)

- PO1: Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws.
- PO2: Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of management, accountancy, finance, business law, statistics, HR, operations and problems and work effectively in modern day business organizations.
- PO3: Develop fundamental in-depth knowledge and understanding of the principles, concepts, values, substantive rules and development of the core areas of business such as finance, accounting, marketing, HR, operations along with the tools such as Tally, MS - Excel, MS - Office, etc.
- PO4: To groom professionals for attainment of competence with intellectual contributions and in depth knowledge in the profession of banking and finance that improves their application to promote continues professional development with limit less earning potential.
- PO5: Amplified the ethical and young entrepreneur that is present within the students.
- PO6: Encouraged the students to participate in professional courses like CA, CMA, and ACS, etc.
- PO7: To promote and undertake research to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success.
- PO8: Demonstrate knowledge and understanding of business principles and financial advisor apply the set one's own work to manage multidisciplinary environments.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: Abet students to communicate effectively and to improve their competency skills to solve real time problems in the field of commerce and finance.
- PSO2: Graduates are motivated in career and entrepreneurial skill development to become global leaders in area of business and financial sectors.
- PSO3: Understand the rapid changes of financial services include banking and insurance sectors.
- PSO4: Students will demonstrate high-level proficiency in financial research and its global levels.
- PSO5: Identify the fundamental concepts in the area of calculation of financial sectors.

UAF 1
CURRICULUM AND SCHEME OF EXAMINATIONS
 (APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC
 YEAR 2022 -2023 AND ONWARDS)

| Semester | Part | Subject Code | Title of the Paper | Instruction Hours/cycle | Exam. Marks | | | Duration of Exam.Hr | Credits |
|--------------|--------------|------------------------------------|--|-------------------------|-------------|-----|------------|---------------------|-----------|
| | | | | | CIA | ESE | Total | | |
| I | I | 22TML1A1 | Language I @ | 6 | 50 | 50 | 100 | 3 | 3 |
| | II | 22ENG101 | English – I | 6 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF101 | Core Paper1- Principles of Accounting | 6 | 50 | 50 | 100 | 3 | 5 |
| | III | 22UAF102 | Core Paper 2 –Business Organization And Management | 4 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF1A1 | Allied Paper1–Business Economic | 6 | 50 | 50 | 100 | 3 | 5 |
| | IV | 22EVS101 | Environmental Studies** | 2 | - | 50 | 50 | 3 | 2 |
| | Total | | | 30 | | | 550 | - | 21 |
| II | I | 22TML2A2 | Language II @ | 6 | 50 | 50 | 100 | 3 | 3 |
| | II | 22ENG202 | English – II | 6 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF203 | Core Paper 3 – Financial Accounting | 6 | 50 | 50 | 100 | 3 | 5 |
| | III | 22UAF204 | Core Paper 4 – Principles of Marketing | 4 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF2A2 | Allied Paper 2 – Principles of Insurance | 6 | 50 | 50 | 100 | 3 | 5 |
| | IV | 22VED201 | Value Education – Moral and Ethics** | 2 | - | 50 | 50 | 3 | 2 |
| | Total | | | 30 | | | 550 | - | 21 |
| III | III | 22UAF305 | Core Paper 5– Higher Financial Accounting | 6 | 50 | 50 | 100 | 3 | 5 |
| | III | 22UAF306 | Core Paper 6 – Modern Banking | 5 | 50 | 50 | 100 | 3 | 4 |
| | III | 22UAF307 | Core Paper 7 – Business Law | 4 | 50 | 50 | 100 | 3 | 2 |
| | III | 22UAF308 | Core Paper 8 – Investment Management | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF3A3 | Allied Paper 3 – Business Mathematics | 6 | 50 | 50 | 100 | 3 | 5 |
| | IV | 22UGC3S1 | Skill Based Subject – 1: Cyber Security | 2 | 100 | - | 100 | 3 | 3 |
| | IV | 22TBT301/ 22TAT301/ 22UHR3N1 | Basic Tamil*/Advanced Tamil**/Non-major elective - I** | 2 | | 75 | 75 | 3 | 2 |
| Total | | | | 30 | | | 675 | - | 24 |

UAF 2

| | | | | | | | | | |
|----|-------|---|--|-----------|-----|----|------|---|-----|
| IV | III | 22UAF409 | Core Paper 9 – Corporate Accounting | 6 | 50 | 50 | 100 | 3 | 5 |
| | III | 22UAF410 | Core Paper 10 – Company Law | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF411 | Core Paper 11 – Financial Management | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF412 | Core Paper 12 –Business Communication | 4 | 50 | 50 | 100 | 3 | 2 |
| | III | 22UAF4A4 | Allied Paper 4 – Business Statistics | 6 | 50 | 50 | 100 | 3 | 5 |
| | IV | 22UAF4S2 | Skill Based subject 2 - Competitive Skill Enhancement (Online) | 2 | 50 | 50 | 100 | 3 | 3 |
| | IV | 22TBT402/ 22TAT402/ 22UWR4N2 | Basic Tamil*/Advanced Tamil**/ Non – major elective - II** | 2 | | 75 | 75 | 3 | 2 |
| | Total | | | 30 | | | 675 | - | 23 |
| V | III | 22UAF513 | Core Paper 13 – Higher Corporate Accounting | 6 | 50 | 50 | 100 | 3 | 4 |
| | III | 22UAF514 | Core Paper 14 – Cost Accounting | 6 | 50 | 50 | 100 | 3 | 4 |
| | III | 22UAF515 | Core Paper 15 - Income Tax Law & Practice | 6 | 50 | 50 | 100 | 3 | 4 |
| | III | 22UAF516 | Core Paper 16 –Business Research Methods | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF5E1 | Major Elective Paper 1 | 5 | 50 | 50 | 100 | 3 | 5 |
| | IV | | Extra Departmental Course | 2 | 100 | - | 100 | 3 | 3 |
| | - | 22UAF5IT | Institutional Training**** | Grade**** | | | | | |
| | Total | | | 30 | | | 600 | - | 23 |
| VI | III | 22UAF617 | Core Paper 17 –Management Accounting | 5 | 50 | 50 | 100 | 3 | 4 |
| | III | 22UAF618 | Core Paper 18 – Goods and Service Tax and Customs Law | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF619 | Core Paper 19 – Auditing | 5 | 50 | 50 | 100 | 3 | 3 |
| | III | 22UAF620 | Core Paper 20 –Financial Markets and Services | 4 | 50 | 50 | 100 | 3 | 2 |
| | III | 22UAF6E2 | Major Elective Paper 2 | 5 | 50 | 50 | 100 | 3 | 5 |
| | III | 22UAF6Z1 | Project and Viva Voce*** | 4 | 50 | 50 | 100 | - | 5 |
| | IV | 22UAF6SL | Skill Based Subject – 3 Tally & Internet Practical – I | 2 | 50 | 50 | 100 | 3 | 3 |
| | - | - | SWAYAM – NPTEL - MOOC Course | - | - | - | - | - | 2 |
| | V | 22NCC\$/ NSS/YRC/ PYE/ECC/ RRC/WEC 101# | Co – Curricular Activities* | - | 50 | - | 50 | - | 1 |
| | | | Total | 30 | - | - | 750 | - | 28 |
| | | | Grand Total | 180 | | | 3800 | | 140 |

UAF 3

Note :

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

\$ For those students who opt NCC under Co - curricular 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 – 22HIN/MLM/FRN/SAN101 - 202

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

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

*** Project Report – 35 marks; Viva voce – 15 marks; Internal - 50 marks

**** The students shall undergo Internship training / field work for a minimum period of 2 weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective Faculty. 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 a selective) | |
|---|-----------------------------|
| 1 | Entrepreneurial Development |
| 2 | Working Capital Management |
| 3 | Business Environment |
| 4 | Human Resource Management |
| 5 | Consumer Affairs |
| 6 | Business Finance |

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

UAF 4

Sub. Code & Title of the Extra Departmental Course (EDC):
22UAF5X1–Extra Departmental Course: Personal Investment Avenues

#List of Co – Curricular Activities:

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

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 | 200 | 6 |
| 2. | II | English | 200 | 6 |
| 3. | III | Core–Theory | 2000 | 70 |
| | | Allied(4) | 400 | 20 |
| | | Major Electives / Project | 300 | 15 |
| 4. | IV | Basic Tamil / Advanced Tamil (OR) Non – major electives | 150 | 4 |
| | | Skill Based subjects (3) | 300 | 09 |
| | | EDC | 100 | 03 |
| | | Environmental Studies | 50 | 2 |
| | | Value Education | 50 | 2 |
| 5. | V | Co – Curricular Activities | 50 | 1 |
| 6. | | SWAYAM – MOOC – NPTEL Course | | 2 |
| | | Total | 3800 | 140 |

UAF 5

50% CIA is applicable to all subjects except EDC, JOC, COP and SBS – 1.

- The students should complete a **SWAYAM-MOOC** before the completion of the 5th semester and the course completed certificate should be submitted through the HOD to the Controller of Examinations. Two credits will be given to the candidates who have successfully completed. In case the students have completed more than one online course, the appropriate 2 extra credits shall be awarded to such candidates upon the submission of certificate through the HOD to the Controller of Examinations.

- A **Field Trip** preferably relevant to the course should be undertaken every year.

Components of Continuous Internal Assessment (50 Marks)

| Components | | Marks | Total |
|----------------------------|----|----------------------------|-------|
| Theory | | | |
| CIA I | 75 | (75+75) converted to 30 | 50 |
| CIA II | 75 | | |
| Problem based Assignment** | | | |
| Attendance | | | |
| Others* | | | |
| Practical | | | |
| CIA Practical | | (50) converted to 30 | 50 |
| Observation Notebook | | 15 | |
| Attendance | | 5 | |
| Project | | | |
| Review | | 45 | 50 |
| Regularity | | 5 | |

Components of Continuous Internal Assessment (30 Marks & 25 Marks)

| Components | | Marks | Total |
|----------------------------|----|----------------------------|-------|
| Theory | | | |
| CIA I | 45 | (45+45) converted to 15 | 30 |
| CIA II | 45 | | |
| Problem based Assignment** | | | |
| Attendance | | | |
| Others* | | | |
| Practical | | | |
| CIA Practical | | (25) converted to 10 | 25 |
| Observation Notebook | | 10 | |
| Attendance | | 5 | |

* Class Participation, Case Studies Presentation, Field Work, Field Survey, Group Discussion, Term Paper, Workshop/Conference Participation. Presentation of Papers in Conferences, Quiz, Report/Content writing. Etc.

** Two Assignments to be given. (Each 5 marks).

UAF 6

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

Theory Examination – Part I, II & III

i) CIA I & II and ESE: 75 Marks

| Knowledge Level | Section | Marks | Description | Total |
|----------------------|----------------|-------------|--------------------------------------|-------|
| K1 – K2 Q1 to 20 | A (Answer all) | 20 x 1 = 20 | MCQ-10/ Fill ups-5/ One word-5 | 75** |
| K2 – K5 Q21 to 28 | B (5 out of 8) | 5 x 5 = 25 | Short Answers | |
| K2 – K5 Q29 to 33 | C (3 out of 5) | 3 x 10 = 30 | Descriptive / Detailed | |

****For ESE 75 marks converted to 50 marks.**

ii) CIA I & II and ESE: 45 Marks

| Knowledge Level | Section | Marks | Description | Total |
|----------------------|--------------------|--------------|---------------------------|-------|
| K1 – K2 Q1 to 10 | A (Answer all) | 10 x 0.5 = 5 | MCQ | 45 |
| K2 – K5 Q11 to 15 | B (either or type) | 5 x 3 = 15 | Short Answers | |
| K2 – K5 Q16 to 20 | C (either or type) | 5 x 5 = 25 | Descriptive / Detailed | |

ESE Practical Examination:

Option 1:

| Knowledge Level | Section | Marks | Total |
|-----------------|-------------|-------|-------|
| K3 | Experiments | 45 | 50 |
| K4 | | 05 | |
| K5 | Record Work | | |

| Knowledge Level | Section | Marks | Total |
|-----------------|--------------------------------|-------|-------|
| K3 | Experiments Record Work | 20 | 25 |
| K4 | | 05 | |
| K5 | | | |

UAF 7

ESE Project Viva Voce:

Option 1:

| Knowledge Level | Section | Marks | Total |
|-----------------|----------------|-------|-------|
| K3 | Project Report | 35 | 50 |
| K4 | | 15 | |
| K5 | Viva voce | | |

ESE Practical Examination:

Option 2:

| Knowledge Level | Section | Marks | Total |
|-----------------|-------------|-------|-------|
| K3 | Experiments | 40 | 50 |
| K4 | | 10 | |
| K5 | Record Work | | |

UAF 9**22UAF101****UAF 8****22UAF101**

| | | | | |
|----------------------------|----------|---------------------------------------|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF101 | | Core Paper1 –Principles of Accounting | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | I | 6 | 90 | 5 |

Course Objectives

1. To understand the basic accounting concepts and conventions of accounting.
2. To know how the transactions are entered in Double entry book keeping system and various books of accounts.
3. To prepare the final accounts of an organization and to examine the financial data.

Course Outcomes (CO)

| | | |
|----------------|------------|--|
| K1 – K5 | CO1 | Developing the ability to use accounting concepts and principles. |
| | CO2 | Understanding the nature and purpose of financial statement. |
| | CO3 | Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions. |
| | CO4 | Applying the use of the fundamental accounting equation to analyze theEffect of business transactions on an organization. |
| | CO5 | Analyzing the effect of business transaction on an organization |

Syllabus**Unit -I****(18 Hours)**

Accounting – Meaning - Definitions - ***Accounting-Concepts and Conventions**–Types of accounts Journal (Advanced Journal entries), Ledger, Subsidiary books, Cashbook, Petty Cash book-Trial balance-Errors and their rectification.

Unit -II**(18 Hours)**

Bank Reconciliation statement (BRS) - Final accounts of sole trading concerns.

Unit -III**(18 Hours)**

Bills of Exchange excluding Accommodation bills – Average due date & Account Current.

Unit - IV**(18 Hours)**

Accounting for Consignments including normal & abnormal loss and Accounting for joint ventures (separate book, own book including memorandum Joint venture Account)

Unit - V**(18 Hours)**

Accounting for non-profit organizations – Receipts and Payments & Income and Expenditure Accounts and Balance sheet.

***denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

| |
|--|
| Power point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Advanced Accountancy - Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Fundamentals of Advanced Accounting – R.S.N. Pillai Bagavathi, S. Uma, Volume 1, S. Chand & Co., 2019.

MAPPING

| <div>PSO</div> <div>CO</div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------------------------|------|------|------|------|------|
| CO1 | S | H | H | S | S |
| CO2 | H | S | H | H | M |
| CO3 | S | H | M | S | H |
| CO4 | S | H | S | M | H |

S– Strong H–High M–Medium L–Low

UAF 10**22UAF102**

| | | | | |
|----------------------------|---------------|---|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF102 | | Core Paper 2–Business Organization and Management | | |
| Batch 2022-2025 | Semester I | Hours/Week 4 | Total Hours 60 | Credits 3 |

Course Objectives

1. To remember the theories and understand the importance of locating and sizing of the business unit
2. To propagate awareness on the role of supporting institutions for business.
3. To identify the key competencies needed to be an effective manager.
4. To provide the ability to apply theoretical knowledge in simulated and real - life settings.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Understanding the basic concepts of business organizations and Management |
| | CO2 | Identifying the factors involved in determining the formation of business units and Management |
| | CO3 | Applying the ethics of business in the ordinary trade and Identifying the Importance of the management process. |
| | CO4 | Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market and Demonstrating critical thinking when presented with managerial problems. |
| | CO5 | Evaluate the monitoring of day to day transactions in stock exchange |

Syllabus**Unit – I****(12 Hours)**

Business – Meaning – Nature – Scope – Objectives – Forms of Business Organization – *Sole traders – Partnership – Company.

Unit - II**(12 Hours)**

Location of Business – Factors influencing location, Localization of industries –Size of firms – Factors determining the size of business unit – Trade Associations &Chamber of Commerce – Importance.

Unit - III

Management – Meaning and Definition – Nature and scope – Functions of management – Scientific management contribution of T.W. Taylor – Hendry Fayol – Planning – Meaning and Definition – Nature – Objectives – Advantages and disadvantages – MBO – Advantages and Disadvantages.

Unit - IV

(12 Hours)

Organization – Meaning and Definition – Functions – Process – Types – Departmentation – Delegation of authority and responsibility– Decentralization.

Unit – V

(12 Hours)

Staffing – Functions – Directing – Principles of direction – Motivation – Importance –Maslow’s Theory – XY theory – Z theory – Meaning – Leadership qualities – Functions – Types – Controlling – Process – Techniques –Communication – Meaning - Communication cycle – Types – Co – ordination – Needs and techniques.

***denotes Self study**

Questions for examination may take from the self-study portion also. Teaching Methods

| |
|--|
| Power Point presentation/Seminar/Discussion/Assignment |
|--|

Text Books

1. Business Organization Management - Y.K. Bhushan, Sultan Chand & Sons, 20thedition2019

Reference Books

1. Business Management – Kathiresan & Dr.Radha, Prasanna Publishers,Reprint 2011
2. Business Organization and Management - Sharma R K &Shashi K Gupta,Kalyani Publishers,1st Revised Edition, 2016
3. Fundamentals of Business Organization & Management –Bhushan Y K, Shukta, Sultan Chand &Sons, 19th edition 2013,
4. Principles and practice of management- prasand L M, Sultan Chand and Co ltd, 10th Revised Edition2020

MAPPING

| <div>PSO</div> <div>CO</div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------------------------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |

S– Strong

H–High

M– Medium

L–Low

| | | | | |
|----------------------------|----------|------------------------------------|-------------|---------|
| ProgrammeCode:20 | | Programme Name : B.COM (A&F) | | |
| CourseCode:22UAF1A1 | | Allied Paper 1 - Business Economic | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | I | 6 | 90 | 5 |

Course Objectives

1. To realize the Nature and Scope of Economics
2. To learn and apply the various theories and practices involved in Business Economics
3. To grasp knowledge on the concept of National Income

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Attaining responsiveness on the basics of Economics |
| | CO2 | Recognizing the market conditions that prevailing the global trade |
| | CO3 | Relating the theories and practices of Economics to ordinary business |
| | CO4 | Discovering the significance of National Income and its categories in Developing an economy |
| | CO5 | Evaluating the perspective to business situations |

Syllabus

Unit – I (18 Hours)
Economics – Definition – Nature and scope of Economics – Methods of Economics – Utility analysis – Law of Equi - Marginal utility – Law of Diminishing Marginal Utility

Unit – II (18 Hours)
Demand – Meaning and Definition – Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer's surplus

Unit – III (18 Hours)
Production – Factors of production – Law of diminishing returns – Returns to scale – Scale of production – Economies of Scale of Production – Factors influencing Supply – Supply Curve – Law of Supply

Unit - IV (18 Hours)

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

Unit – V**(18 Hours)**

National Income – GDP-Wholesale Price Index, Consumer Price Index– Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method –

***Problems in Estimating National Income.**

*** denotes Self study**

Questions for Examination may be taken from the Self-study Portion also.

Teaching Methods

| |
|--|
| Power Point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Business Economics - Sankaran S, Margham Publishers, Reprint 2016

Reference Books

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4th Edition, reprint 2020
2. Managerial Economics - Varshney R L and N Maheswari, S.Chand & Co. Ltd, 22nd Enlarged Edition, 2019
3. Managerial Economics – Sundaram, Sultan Chand & Sons, Reprint 2017
4. Managerial Economics – Varshnd & S N Maheswari, Sultan Chand & Sons, 16th Edition, Reprint 2019

MAPPING

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------------|-------------|-------------|-------------|-------------|
| CO1 | M | H | S | M | M |
| CO2 | H | H | S | H | H |
| CO3 | H | M | S | M | M |
| CO4 | H | H | H | H | H |
| S– Strong H–High M– Medium L–Low | | | | | |

UAF 14**22UAF203**

| | | | | |
|---------------------|----------------|------------------------------------|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name : B.COM (A&F) | | |
| CourseCode:22UAF203 | | Core Paper 3 –Financial Accounting | | |
| Batch 2022-2025 | Semester II | Hours / Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. To Acquire knowledge about general aspects and concepts of business operations.
2. To understand the problems and procedures of business accounting.
3. To prepare the various business statements.

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Understanding the nature and purpose of the business accounting and remembering its concepts. |
| | CO2 | Describing the accounting principles and regulations in accordance with The appropriate standard. |
| | CO3 | Demonstrating and determine the impacts of accounting in various business statements. |
| | CO4 | Developing the Knowledge in the practical applications of accounting To have a good command on analytical methods and decision-making tools. |
| | CO5 | Analyze the effect of different accounting methods on the financial standards. |

Syllabus**Unit – I****(18 Hours)**

Depreciation Accounting – Methods of providing depreciation – Straight line, Diminishing balance, Depreciation fund and Annuity method - Machine hour method –Insurance policy method - ***Reserves &Provisions.**

Unit – II**(18 Hours)**

Accounts from Incomplete records - Statement of affairs method & Conversion method.

Unit – III**(18 Hours)**

Branch accounts (Excluding foreign branches) – Debtor System –Stock & Debtors system only and Departmental accounts.

Unit – IV

(18 Hours)

Hire purchase and Installment systems including hire purchase trading account (Including stock and debtors system) (Simple Problems Only)

Unit - V

(18 Hours)

Royalties – Minimum Rent –Short Working – Recoupment –Strike Period (excluding sub lease).

***denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

| |
|--|
| Power point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Advanced Accountancy - Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Advanced Financial Accounting – R L Gupta, M Radhaswamy, Sultan Chand & sons, 2009

MAPPING

| <div>PSO</div> <div>CO</div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------------------------|------|------|------|------|------|
| CO1 | S | H | H | S | S |
| CO2 | H | S | H | H | M |
| CO3 | S | H | M | S | H |
| CO4 | S | H | S | M | H |

S– Strong

H–High

M– Medium

L – Low

UAF 16**22UAF204**

| | | | | |
|----------------------|----------------|--------------------------------------|-------------------|--------------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF204 | | Core Paper 4-Principles of Marketing | | |
| Batch 2022-2025 | Semester II | Hours/Week 4 | Total Hours 60 | Credits 3 |

Course Objectives

1. To identify the concepts of marketing and the role of marketing in business and society.
2. To develop marketing strategies and demonstrate the various concepts.
3. To examine the marketing problems and provide solution based on marketing information.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Understand about the various marketing concepts, consumer buying Behavior and product development in the market. |
| | CO2 | Enrich knowledge in product development and sales activities. |
| | CO3 | Develop the skills in pricing the products and distribution. |
| | CO4 | Familiarize about the recent trends and practical applicability of marketing |
| | CO5 | Acquire knowledge in sales development and promoting activities. |

Syllabus**Unit – I****(12 Hours)**

Marketing - Definition of market and marketing – Nature – Scope and functions –Types - Modern Marketing concepts – Distinction between marketing concept and selling concept –Ethics in marketing.

Unit – II**(12 Hours)**

Consumer Behavior – Consumer buying motive - Market segmentation – Bases of market segmentation – Customer Relation Marketing- Marketing mix - Product mix –Types of product – New product development – Product life cycle.

Unit – III**(12 Hours)**

Promotion mix -Advertising – Sales Promotion – Personal Selling – Branding – Labeling and Packaging –Price and Place.

Unit - IV**(12 Hours)**

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.

Unit - V**(12 Hours)**

Recent trends in Marketing: Relationship Marketing – Green Marketing – Niche Marketing – Global marketing – E – Marketing Career Opportunities in Marketing –*Consumer protection Act 1986 – Measures –Consumerism.

***Denotes Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text book

1. Marketing – Rajan Nair & Sanjith R Nair, Sultan Chand & Sons, 2018

Reference Books

1. Principles of Marketing Text Cases – Dr.Mrinal Kanti Das & Dr.Soumya Mutherjee, Shroff Publishers, 2022
2. Marketing-Kathiresan Radha, Prasanna publications, Reprint 2013
3. Marketing Management - Philip Kotler, 15th Edition 2015, Pearson Education India.
4. Modern Marketing - Pillai R S N & Bhagavathi, S.Chand & Sons, 5th edition 2016

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 |

S – Strong **H** –High **M** – Medium **L** – Low

UAF 18**22UAF2A2**

| | | | | |
|---------------------|----------------|--|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF2A2 | | Allied Paper II– Principles of Insurance | | |
| Batch 2022-2025 | Semester II | Hours/Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. Impart theoretical base on fundamentals principles of insurance business.
2. Equip with the practices of insurance industry.
3. Impart knowledge on the types and principles of insurance.

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Acquire knowledge on basics of insurance |
| | CO2 | Understand the principles of insurance business |
| | CO3 | Demonstrate the types of insurance |
| | CO4 | Summarize the policies of insurance company |
| | CO5 | Evaluate the insurance policies |

Syllabus**Unit –I****(18 Hours)**

Introduction: Definition of Insurance and Nature of Insurance –Evolution of Insurance – ***Role and Importance of Insurance** – Insurance Contract – Prospects of Insurance – Privatization of Insurance Industry – Insurance Innovation and Lon – Term Care Insurance – Risk Management and Commercial Insurance.

Unit - II**(18 Hours)**

Life Insurance: Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium – Surrender Value – Life Insurance for the Under Privileged.

Unit - III**(18 Hours)**

Fire Insurance: Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Policy Conditions – Rate Fixation in Fire Insurance – Payment of Claim – Progress of Fire Insurance.

UNIT – IV**(18 Hours)**

Marine Insurance: Nature of Marine Insurance Contract – Marine Insurance Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.

Unit – V**(18 Hours)**

Other types of Insurance: Transport Insurance and Motor Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Urban Traditional and Non – Traditional Insurance – progress of Miscellaneous General Insurance – Progress of Total General Insurance.

***denotes Self study**

Questions for examination may take from the self-study portion also.

Teaching Methods:

PowerPoint presentation/Seminar/Quiz/Discussion/Assignment

TEXT BOOKS:

- 1, “Insurance Principles and Practice: Mishra M.N. & Mishra SB S. Chand & Company Ltd., New Delhi Reprint 2018, 22nd Edition.

REFERENCE BOOKS:

1. “Insurance Principles and Practice” - Periyasamy.P. Himalaya Publishing House Pvt. Ltd., Mumbai, 2015.
2. “Insurance and Risk Management”, - Dr. Gupta P.K. Himalaya Publishing House Pvt. Ltd., Mumbai, 2nd Edition, 2021.
3. “Risk Management and Insurance” - Harrington, Niehaus, McGraw Hill, New Delhi, 2017.
4. “Principles of Risk Management and Insurance” - George E. Rejda Pearson Education India, New Delhi, 13th Edition, 2016.

MAPPING

| <div>PSO</div> <div>CO</div> | 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 |

S– Strong

H–High

M– Medium

L–Low

UAF 20

22UAF305

| | | | | |
|----------------------|-----------------|--|-------------------|--------------|
| Programme Code:20 | | Programme Name : B.COM (A&F) | | |
| Course Code:22UAF305 | | Core Paper 5 – Higher Financial Accounting | | |
| Batch 2022-2025 | Semester III | Hours/Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. To integrate knowledge and skill that will sustain an environment to learning and creativity.
2. To assist to serve the needs of those who intend to work in the business houses or start their own businesses.
3. To enable a student to be capable of making decisions at all levels of management.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Describing the conceptual framework of accounting. |
| | CO2 | Identifying the events that need to be recorded in the accounting records. |
| | CO3 | Acquiring knowledge about general aspects of business operations |
| | CO4 | Demonstrating the working of the Accounting Values and Standards. |
| | CO5 | Evaluating the various accounting standards. |

Syllabus

Unit - I (18 Hours)

Partnership Accounts –*Division of Profit – Fixed and Fluctuating Capital –Past adjustments – Guarantee of Profits – Admission of partners – Limited liability of Business.

Unit - II (18 Hours)

Retirement and Death of Partner – Treatment of joint life policies - Dissolution of firms –Accounting procedure – Modes of settlement of accounts between partners (Piece meal Distribution)

Unit – III (18 Hours)

Insolvency of a partner: Rule in Garner V/s. Murray – Insolvency of all partners. Amalgamation – Sale of firms.

Unit - IV (18 Hours)

Insurance claims – Fire claims including loss of profit policy – Insolvency of Individuals – Statement of Affairs and Deficiency Accounts.

UAF 21**22UAF305****Unit – V****(18 Hours)**

Accounting standards – meaning – concept – need – objectives – details of Indian accounting standards - International accounting standards - list of International accounting standards - International Financial Reporting Standards – Meaning - Advantages - Generally Accepted Accounting Principles (GAPP) – meaning – principles – GAPP V/S IFRS.

***denotes Self study**

Questions for examination may take from the self-studyportion also.

Note: Problem 80% and Theory 20%

Teaching Methods

PowerPointpresentation/Seminar/Quiz/Discussion/Assignment-Googleclassroom

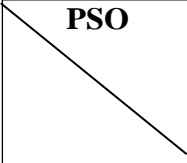
Text Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Advanced Accountancy- Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Advanced Financial Accounting – R L Gupta & M Radhaswamy, Sultan Chand & sons, 2009

MAPPING

| <div style="text-align: center;"> PSO  CO </div> | 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 |
| <div style="display: flex; justify-content: space-around;"> S– Strong H–High M– Medium L–Low </div> | | | | | |

UAF 22**22UAF306**

| | | | | |
|---------------------|-----------------|-----------------------------|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF306 | | Core Paper6 –Modern Banking | | |
| Batch 2022-2025 | Semester III | Hours/Week 5 | Total Hours 75 | Credits 4 |

Course Objectives

1. To provide introduction to the concepts of banking system and its different aspects in modern banking activities.
2. To understand the various functions of RBI and Commercial banks.
3. To study about the services provided by banks.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Recognizing the various concepts of banking theory. |
| | CO2 | Identifying the various services and functions of banking sector |
| | CO3 | Discovering the crucial relationship between the bankers and its Clients |
| | CO4 | Applying of banking ideas in Business life |
| | CO5 | Evaluate on the practical knowledge in opening of various bank accounts. |

Syllabus**Unit – I (15 Hours)**

Meaning and Definitions of Banking – Classification of banks –Banking system - Banks and Economic development – Privatization of Banks - Features and Drawbacks –Commercial Banks - Functions of Commercial Banks – Credit creation by Commercial Banks.

Unit - II (15 Hours)

Reserve Bank of India: Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): E-Banking – Phone Banking –Net Banking – NEFT – RTGS (Recent Concepts)Credit cards – ATM services.

Unit - III (15 Hours)

Relationship between Banker and Customer – General and Special relationship – Bankers rights and obligations.

Unit - IV (15 Hours)

Opening of a new account – Formalities –***Types of accounts** –Savings account - Current account – Special types of accounts – Minor – Lunatic –Joint stock companies - Joint accounts – Partnership accounts.

UAF 23

22UAF306

Unit - V

(15 Hours)

Negotiable Instruments Act 1881 – Characteristics of Cheques – Crossing of Cheques –Endorsement – Circumstances for dishonoring of Cheques – Paying Banker.

***Denotes Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

| |
|--|
| Power point presentation / Seminar / Discussion /Assignment – Google classroom |
|--|

Text Book

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 28th Edition, 2020

Reference Books

1. Banking theory law & Practice - Sundaram K P M & R L Varshney,S. Chand & Co. Ltd, 20thEdition, reprint 2015
2. Banking law & practice - Maheshwari S N -Kalyani publishers –13th revised editionreprint 2014
3. Indian Banking System – Dr.V.C. Sinha, SBPD Publishing House Revised Edition 2020
4. Indian Banking – Natarajan and R Parameswaran, S Chand & Co Pvt Ltd, Revised Edition 2013

MAPPING

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

S– Strong

H–High

M– Medium

L–Low

UAF 24**22UAF307**

| | | | | |
|----------------------|-----------------|------------------------------|-------------------|--------------|
| Programme Code:20 | | Programme Name : B.COM (A&F) | | |
| Course Code:22UAF307 | | Core Paper 7 – Business Law | | |
| Batch 2022-2025 | Semester III | Hours/Week 4 | Total Hours 60 | Credits 2 |

Course Objectives

1. To impart the knowledge of the general principles of law of contract
2. To provide the understanding of the classification and components of contract
3. To inculcate the provisions to sale of goods act 1930

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | To remember the various provisions and procedures relating to law of Contract |
| | CO2 | To understand the damages occurring due to breach of contract |
| | CO3 | To acquire the knowledge on indemnity and guarantee and the laws of Agency |
| | CO4 | To access the rules regarding sale of goods act and the agreement to sell |
| | CO5 | To know about the rules of Contract of Indemnity and Guarantee |

Syllabus**Unit - I****(12 Hours)**

Indian Contract Act 1872: - Contract – Definition – Obligation and Agreement – Nature – Classification – Components of Valid contract– Offer and Acceptance – Consideration –Capacity – Free consent – Unlawful agreements – Quasi-Contract.

Unit - II**(12 Hours)**

Breach of contract – Remedies for breach of contract – Modes of discharge of contract –Damages – Principles for awarding damages.

Unit – III**(12 Hours)**

Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety – Pawn or pledge – Rights - Finder of lost goods.

Unit - IV**(12 Hours)**

Law of Agency – Kinds of Agency – Rights and Liabilities of Principals and Agents –Termination of Agency.

Unit - V**(12 Hours)**

Sale of Goods Act 1930 – Sale and Agreement to sell – Rules regarding passing of property in Goods – Conditions and Warranties – Actual and Implied - ***Caveat Emptor** – Rights of unpaid vendor.

***denotes Self study**

Questions for Examination may be taken from the Self-Study Portion also.

Teaching Methods

| |
|--|
| Power point presentation / Seminar/Quiz / Discussion /Assignment |
|--|

Text Book

1. Elements of Mercantile Law - Kapoor N D, Sultan Chand & Sons, 38th revised Edition, 2020

Reference Books

1. Commercial Law – Kathiresan Radha, Prasanna Publishers, Reprint 2013
2. Mercantile Law - Shukla M C, Kalyani Publishers, 13th revised Reprint 2013
3. Mercantile Law – K.C. Garg, V.K.Sareen, Mukesh Sharma and R.C. Chawla, Kalyani Publishers, 2014
4. Business Law – N.D.Kapoor, Sultan Chand & Sons, 2019

MAPPING

| <div>PSO</div> <div>CO</div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------------------------|------|------|------|------|------|
| CO1 | S | H | S | H | H |
| CO2 | S | H | S | H | S |
| CO3 | H | M | S | H | S |
| CO4 | H | H | S | M | M |

S – Strong **H** – High **M** – Medium **L** – Low

UAF 26**22UAF308**

| | | | | |
|------------------------------|----------|--------------------------------------|-------------|---------|
| Programme Code: 20 | | Programme Name: B.COM (A&F) | | |
| Course Code: 22UAF308 | | Core Paper 8 – Investment Management | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | III | 5 | 75 | 3 |

Course Objectives

1. To know about various alternatives of investment
2. To understand about classification of investment market
3. To perform fundamental analysis before investing
4. To evaluate various types of fundamental analysis

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Recalling various alternatives of investment |
| | CO2 | Comparing the features of various investment markets |
| | CO3 | Analyzing investments using fundamental analysis |
| | CO4 | Applying technical analysis for evaluating investments |
| | CO5 | Evaluate the investment values |

Syllabus**UNIT - I****(15 Hours)**

Concept of investment – important – alternate forms of investment –Shares, debentures.

UNIT - II**(15 Hours)**

Investment in shares and debentures – Comparison with other forms of Investments –Primary market: Role of NIM mechanics of floating of new issues secondary market: Function mechanics of security trading.

UNIT - III**(15 Hours)**

Risk – Kinds - ***Measures of Risk** -Returns. Valuation of Securities: Valuation of Bonds-valuation of Preference and equity shares.

UNIT - IV**(15 Hours)**

Security analysis –fundamental analysis: economic, industry and company analysis technical analysis:Dow Theory- Efficient Market theory. Random Walk Theory-weak form - semi strong form.

UNIT - V**(15 Hours)**

Portfolio analysis management – Steps in portfolio management: Markowitz theory – Optimum portfolio.

Note: Theory 100%

***Denotes Self-Study**

Questions for Examination may be taken from the Self-Study Portion also.

Teaching Methods

Power point presentation / Seminar / Discussion / Assignment – Google classroom

Text book

1. Investment Management - Preethi Singh, Himalaya Publishing House, 19th Edition, 2015.

Reference Books

1. Investment Management & Portfolio Management – Prasanna Chandra, McGraw Hill Education, 5th Edition 2017.
2. Investment Management Theory & Practice –Dr. R.P. Rustagi, Sultan Chand& Sons, 2021.
3. Investment Management -V.K. Balla, S. Chand & Publications, Reprint 2017.
4. Investment Management -V. Gangadhar, Ramesh Babu, Anmol Publishers, 2006.

MAPPING

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

S– Strong

H–High

M– Medium

L–Low

UAF 28**22UGC3S1**

| | | | | |
|-------------------------|----------|---|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UGC3S1 | | Skill Based Subject –1 – Cyber Security | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | III | 2 | 30 | 3 |

Course Objectives

1. The course introduces the basic concepts of Cyber Security
2. To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
3. To understand about the Cyber Legal laws and Punishments

**Course Outcomes
(CO)**

| | | |
|-----------|------------|--|
| K1 | CO1 | To Understand the Concepts of Cybercrime and Cyber Frauds |
| K2 | CO2 | To Know about Cyber Terrorism and its preventive measures |
| K3 | CO3 | To Analyze about the Internet, Mobile Phone and E-commerce security issues |
| K4 | CO4 | To Understand about E-mail and Social Media Issues |
| K5 | CO5 | To Describe about various legal responses to Cybercrime |

Syllabus**Unit I****(6 Hours)**

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.

Unit II**(6 Hours)**

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.

Unit III**(5 Hours)**

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.

Unit IV**(6 Hours)**

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.

Unit 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 touters – Regulatory Authorities.

Teaching Methods:

Chalk and Talk, Presentation, Seminar, Quiz, Discussion & Assignment

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 CyberSecurity”, BPB Publications, 1st Edition, 2017.
2. Anand Shinde, “Introduction to Cyber Security-Guide to the world of CyberSecurity”,Notion Press,2021.
3. Paul Grishman, “Cyber Terrorism- The use of the Internet for Terrorist Purpose”, Axis Publication,1st Edition 2010.
4. Shilpa Bhatnagar, “Encyclopedia of Cyber and Computer Hacking”, Anmol Publications, 1st Edition2009.

Web References:

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.safescrypt.com - Safes crypt
9. 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/>

UAF 30**22UAF409**

| | | | | |
|------------------------------|----------|-------------------------------------|-------------|---------|
| Programme Code: 20 | | Programme Name: B.COM (A&F) | | |
| Course Code: 22UAF409 | | Core Paper 9 – Corporate Accounting | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | IV | 6 | 90 | 5 |

Course Objectives

1. To make students to understand the practices of stock issuing company
2. To guide the students to prepare final accounts as per the Company Law requirements
3. To develop the knowledge of the students in the preparation of accounts during mergers, liquidation etc.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Demonstrate the values involved in the accounting of a corporate. |
| | CO2 | Students can be able to establish ideas and standards in preparing the Accounting system of a corporate. |
| | CO3 | Enhance the ability to prepare consolidated accounts for a corporate Group. |
| | CO4 | Knowledge in the practical applications of mergers and liquidation of Corporate. |
| | CO5 | Interpreting the Statement of Affairs. |

Syllabus**Unit - I****(18 Hours)**

Issue of Shares: Par, Premium and Discount – Forfeiture and re-issue of shares –Rights Shares – Redemption of preference shares – Underwriting.

Unit - II**(18 Hours)**

Issue of debentures – Redemption of debentures – Sinking fund method only –Profits prior to incorporation.

Unit – III**(18 Hours)**

Final accounts of Companies as per company law requirements – Revised Schedule VI –Managerial remuneration.

Unit - IV**(18 Hours)**

Alteration of share capital – Accounting For Mergers and Absorption - Amalgamation - External reconstruction as per AS14 - Capital reduction - Intercompany Owings (Excluding Intercompany Holdings).

Unit - V

(18 Hours)

Liquidation of Companies – Liquidator's final statements of accounts – ***Orders of payment** –

Preparation of Statement of Affairs and Deficiency Accounts.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text Books:

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Edition, Reprint 2021

Reference Books:

1. Advanced Accountancy-Arulanandam M.A &K.S. Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Edition, 2018.
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017.

MAPPING

| <div>PSO</div> <div>CO</div> | 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 |

S– Strong

H–High

M– Medium

L–Low

UAF 32**22UAF410**

| | | | | |
|------------------------------|----------------|-----------------------------|-------------------|--------------|
| Programme Code: 20 | | Programme Name: B.COM (A&F) | | |
| Course Code: 22UAF410 | | Core Paper 10 – Company Law | | |
| Batch 2022-2025 | Semester IV | Hours/Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To acquaint the knowledge of fundamental concepts of company law 2013
2. To provide the intuitiveness of the different kinds of companies
3. To accustom the importance of the various documents of the company

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Remembering the procedures for formation of a company |
| | CO2 | Understanding the importance of memorandum and articles of Association |
| | CO3 | Acquiring knowledge on the various ways of raising capital and Company Management |
| | CO4 | Examining the procedures on company meetings and resolutions |
| | CO5 | Evaluate on the knowledge acquired in procedure of company meetings and resolutions. |

Syllabus**Unit – I****(15 Hours)**

Indian Companies Act, 2013: Company – Definition and Features – Formation of Company – Registration of Companies – Kinds of companies – Differences between Public and Private Company – privileges of a private company - Conversion of a private company into public company.

Unit - II**(15 Hours)**

Memorandum of Association – Meaning – Importance – Alteration – Doctrine of ultra vires - Articles of Association – Doctrine of constructive notice and indoor management –Alteration of Articles – Prospectus - Contents.

Unit - III**(15 Hours)**

Shares – Debentures – Allotment – Valid allotment – Irregular allotment – Effect of irregular allotment – Share certificate - Share warrant -Transfer and Transmission of shares-***Employees stock option scheme.**

Unit - IV**(15 Hours)**

Company Management – Board of Directors – Appointment – Qualification – Powers – Duties – Liabilities – Position – Women Directors - Managing director – Manager - Company secretary – Appointment, Qualification, Powers, duties, position and standards – Corporate Social Responsibility.

Unit - V**(15 Hours)**

Company Meetings – Types - Resolutions, Minutes, Quorum and Proxy – Winding up of companies – Various modes of winding up – Compulsory, Voluntary by Members and by Creditors.

***Denotes Self study**

Questions for examination may take from the self-study portion

also. Teaching Methods

Power point presentation / Seminar / Discussion / Assignment

Text Book

1. Elements of Company Law - Kapoor N D, Sultan Chand & Sons, 31st Edition, 2020

Reference Books

1. Company Law and Secretarial Practice - Kapoor N D, Sultan Chand & Sons, 31st Edition, 2020
2. Taxmann's Company Law - Dr.G.K Kapoor & Dr. Sanjai Dhamija, 2022
3. Company Law – Dr Sanjay Dhamija, Taxmann's Publications Pvt Ltd, 25th edition, 2021
4. Company Law – Avtar Singn, Eastern Book Company, 17th edition, 2021

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

S– Strong

H–High

M– Medium

L–Low

UAF 34**22UAF411**

| | | | | |
|------------------------------|----------------|--------------------------------------|-------------------|--------------|
| Programme Code: 20 | | Programme Name: B.COM (A&F) | | |
| Course Code: 22UAF411 | | Core Paper 11 - Financial Management | | |
| Batch 2022-2025 | Semester IV | Hours/Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To gain knowledge and skills to identify problems in the area of Finance.
2. To Understand the risk involved in the context of financial decision making
3. To identify the concepts and theories in financial Management and its practical applicability

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Realizing the scope of financial Management and its role in successful Business |
| | CO2 | Understanding various tools and techniques used information of capital structure, determination cost of capital and framing of Dividend policy |
| | CO3 | Ability to apply financial information to recommend and justify Solutions to financial problems |
| | CO4 | Attaining knowledge on several management policies involved in Finance |
| | CO5 | Appraising the dividend policy of a company |

Syllabus**Unit - I****(15 Hours)**

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager –

Sources of long-term finance: Shares, Debentures and Ploughing Back of Profits.*Unit - II****(15 Hours)**

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method.

Unit - III**(15 Hours)**

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings – Weighted average Capital.

Unit - IV**(15 Hours)**

Capital Structure (Theory aspects only) — Meaning – Planning – its analysis –Theories of Capital Structure – Net income, Net operating income MM Hypothesis Theories - Factors affecting Capital structure - Leverage – Financial, Operating and Combined Leverage (Problems).

Unit - V**(15 Hours)**

Dividend Policy – meaning – types - Factors affecting Dividend Policy (Excluding Problems), Receivable Management, Cash management, Working capital management.

***denotes Self study**

Questions for examination may take from the self-study portion

also.

Note: Problem 60%andTheory 40%

Teaching Methods

Power point presentation / Seminar / Discussion /Assignment

Text book

1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi –Charulatha Publications, 2016

Reference Books

1. Financial Management - IM Pandey Pearson Publications, 2021
2. Financial Management- Principles and Practice - S.N. Maheswari, Sultan Chand, 2019
3. Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill, 3rd Edition, 2014
4. Financial Management – P Periyasamy, Tata McGraw Hill Education Pvt Ltd, Second edition, 2019

MAPPING

| <div> <div>PSO</div> <div>CO</div> </div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---|------|------|------|------|------|
| | | | | | |
| CO1 | S | H | H | S | M |
| CO2 | H | M | H | S | H |
| CO3 | H | H | M | S | H |
| CO4 | S | H | H | H | H |

S– Strong

H–High

M– Medium

L–Low

UAF 36**22UAF412**

| | | | | |
|------------------------------|----------------|--|-------------------|--------------|
| Programme Code: 20 | | Programme Name: B.COM (A&F) | | |
| Course Code: 22UAF412 | | Core Paper 12 - Business Communication | | |
| Batch 2022-2025 | Semester IV | Hours/Week 4 | Total Hours 60 | Credits 2 |

Course Objectives

1. To determine the need for communication in business
2. To learn about the grounding of Business letters
3. To prepare effectual and prominent Business Report

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Comprehend the requirements of communication in a company |
| | CO2 | Understand about the various business letters implicated in the course of Business |
| | CO3 | Apply the design of different business correspondence in the factual business Communication |
| | CO4 | Ascertain the importance of verbal and non-verbal Report |
| | CO5 | Evaluate the basic preparation of various types of interviews |

Syllabus**Unit - I (12 Hours)**

Communication – Meaning – Objectives – Process –Types – Media –Barriers –Need and functions of a business letter – Layout of business letter – Effective business letter

Unit - II (12 Hours)

Business letters – Enquiries and replies – Orders and execution – Credit and status enquiry - Claims and adjustments – Collection letters – Sales and circular letter

Unit - III (12 Hours)

Bank correspondence – Insurance Correspondence (Life and Fire Insurance only) –Agency correspondence

Unit - IV (12 Hours)

Company Secretarial Correspondences – Agenda, Minutes and Report Writing

Unit - V**(12 Hours)**

Application Letters – Preparation of Resume – Interview: Meaning – objectives and Techniques of Various Types of Interview – Public speech – Characteristics of a good Speech – Business Report Presentations -***HR Correspondence**

*** denotes Self study**

Questions for examination may take from the self-study portion

also. Teaching Methods

Power Point presentation/Seminar/Discussion/Assignment

Text Book

1. Business Communication – Dr.J.Priyadharshni – Charulatha Publications 2016

Reference Books

1. Essentials of Business Communication – C B Gupta, Sultan Chand 2019
2. Business Communication – Kathiresan & Radha, Prasanna Publishers, 6th Edition, 2018
3. Essentials of Business Communication – Rajendra Pal, J.S. Korlahalli, Sultan Chand & Sons; First edition, 2012
4. Effective Business Communication – Herta Murphy, Herbert Hildebrandt, Jane Thomas, McGraw Hill Education; 7th edition, 1 July 2017

MAPPING

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

S – Strong **H** – High **M** – Medium **L** – Low

UAF 38**22UAF4S2**

| | | | | |
|-------------------------|----------|--|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF4S2 | | Skill Based Subject –2 -Competitive Skill Enhancement (Online) | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | IV | 2 | 30 | 3 |

Course Objectives

1. To Enhance the practical knowledge in Communication Skills.
2. To develop the aptitude skills.
3. To familiarize the current affairs.

**Course Outcomes
(CO)**

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Remember the conceptual framework on aptitude |
| | CO2 | Understand the various aptitudes |
| | CO3 | Apply the verbal aptitude in practical |
| | CO4 | Gaining the knowledge of general awareness |

Syllabus**UNIT - I****(6 Hours)**

QUANTITATIVE APTITUDE: Numbers – HCF - LCM – Time and work–simple and compound interest –Problems on ages – square root and cube root – volume and surface area.

UNIT - II**(6 Hours)**

REASONING APTITUDE: Analytical reasoning – logical problems – Arithmetic reasoning – Datainterpretation: Table charts – Bar charts – Pie charts – Line charts.

UNIT - III**(6 Hours)**

GENERAL APTITUDE: Finance – Tax – Banking – Insurance – Legal Aspects – Abbreviations (TheoreticalAptitude Questions in all the Areas)

UNIT - IV**(6 Hours)**

VERBAL APTITUDE: Change of voice – Change of speech – verbal analogies - Syllogism Classification – logical sequence of words.

UNIT - V**(6 Hours)**

GENERAL AWARENESS: Awards and Honours - Books and Authors –Famous personalities – National Affairs–Neighboring countries.

MAPPING

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | M | M | H | S | S |
| CO2 | H | S | H | H | S |
| CO3 | S | H | M | S | S |

S– Strong**H**–High**M**– Medium**L**–Low

UAF 40**22UAF513**

| | | | | |
|----------------------------|----------|--|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF513 | | Core Paper13 – Higher Corporate Accounting | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | V | 6 | 90 | 5 |

Course Objectives

1. To acquire knowledge in the concepts of Company Accounting.
2. To understand the regulations and schedules of Company Accounts.
3. To prepare the various company accounts like Banking, Insurance etc.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Knowing the nature and purpose of company accounts. |
| | CO2 | Describing the company accounting principles and regulations in Accordance with the companies Act. |
| | CO3 | Determining the various schedules of corporate accounting. |
| | CO4 | Knowledge in the practical applications of corporate accounting of Banking and Insurance. |
| | CO5 | Evaluating the various methods of goodwill and shares |

Syllabus**Unit - I (18 Hours)**

Banking Companies Accounts – Bills discount -Profit /Loss account and Balance sheet – Various schedule required (New Format only)

Unit - II (18 Hours)

Insurance Companies Accounts– ***Insurance Regulatory Development Act (IRDA)** –Life insurance business –Valuation Balance sheet – General insurance business such as Fire and Marine (New Format only)

Unit - III (18 Hours)

Double Accounting System – Electricity Act 1910 – Treatment of repairs and renewals account.

Unit - IV (18 Hours)

Accounts of Holding Companies – Need for consolidation of accounts – Steps to be followed in consolidation –Preparation of consolidated Balance sheet (Upto 12 rules only).

Unit – V**(18 Hours)**

Valuation of shares -Net asset basis and yield Basis-Valuation of goodwill –Super profit method – Annuity method and capitalization method

*denotes Self study

Questions for examination may take from the self-study portion also. Note:

Problem 80% and Theory 20%

Teaching Methods

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text Book

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy-Arulanandam M.A & K.S. Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Edition, 2018 Revised
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017

MAPPING

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

S– Strong

H–High

M– Medium

L–Low

UAF 42**22UAF514**

| | | | | |
|----------------------|----------|--------------------------------|-------------|---------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF514 | | Core Paper14 – COST ACCOUNTING | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | V | 6 | 90 | 4 |

Course Objectives

1. To create knowledge in the field of cost accounting
2. To study about the various methods of costing that is used in business
3. To work out the various cost concepts

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Understand the several cost concepts involved in business |
| | CO2 | Recognize the importance of material issues and its pricing |
| | CO3 | Apply the methods implicated in cost for a better industrial Performance |
| | CO4 | Construe the impact of the select cost method |
| | CO5 | Evaluating the various cost accounting methods |

Syllabus**Unit – I****(18 Hours)**

Cost Accounting – Definition, meaning and scope –Relationship of Cost Accounting with financial accounting and management accounting – Methods of costing -Types of costing – Cost analysis, conceptsand classifications – Elements of cost, preparation of Cost sheet.

Unit - II**(18 Hours)**

Materials – Purchasing of materials, procedures and documentation involved in purchasing – Requisitioning for stores – Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average – Levels setting – EOQ.

Unit - III**(18 Hours)**

Labour – Systems of wage payment – Time rate, Piece rate, Taylor's Differential piece rate, Halsey premium and Rowan's premium plan - Idle time - Control over idle time – Labour turnover – Computation methods- Separation – Replacement and flux Method.

Unit - IV**(18 Hours)**

Overhead – Classification of overhead – Allocation – Apportionment and absorption of overhead – computation of machine hour rate and comprehensive machine hour rate - ***ABC analysis (Theory)**

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22UAF514

Unit - V

(18 Hours)

Process Costing – Features of process costing – Process losses, normal and abnormal loss, abnormal gain, Joint products and By-product – Operating Costing.

***Denotes Self Study.**

Questions for Examination may be taken from the Self Study Portion

also. Note: Problem 80% and Theory 20%

Teaching Methods:

| |
|---|
| Power point presentation / Seminar / Quiz / Discussion / Assignment |
|---|

Text book

1. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers, 21st Edition, 2020

Reference books

1. Cost Accounting – Pillai & Bagavathi RSN, S. Chand & Co, 7th Revised Edition, 2017
2. Cost and Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition, 2019
3. Cost and Management Accounting – R.K. Shukla, Module 1, 2018.
4. Cost and Management Accounting – Dr. B. K. Mehta, SBPD Publications, 13-Dec-2016

MAPPING

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

S– Strong

H–High

M– Medium

L–Low

UAF 44**22UAF515**

| | | | | |
|----------------------|----------|---------------------------------------|-------------|---------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF515 | | CorePaper15-Income Tax Law & Practice | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | V | 6 | 90 | 4 |

Course Objectives

1. To understand the basic concepts of Income Tax Act.
2. To calculate the various heads of tax able income and exempted income.
3. To compute tax of various incomes and filing of returns.

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Develop the ability of basic concepts and principles of income tax. |
| | CO2 | Understand the purpose and scope of income tax. |
| | CO3 | Classify the various types of incomes in all the heads. |
| | CO4 | Compute the taxable incomes and exempted incomes and filing of returns. |
| | CO5 | Evaluating the different kinds of residential status and compute the taxable income of an assessee. |

Syllabus**Unit - I****(18 Hours)**

Income Tax Act – Definition of income – Assessment year – Previous year – Assessee – Scope of income –Residential status – **Exempted income u/s 10***.

Unit - II**(18 Hours)**

Heads of income – Computation of Income from Salaries –Computation of Income from House Property.

Unit - III**(18 Hours)**

Computations of Income from Business or Profession - Computation of Capital Gains.

Unit - IV**(18 Hours)**

Computation of Income from Other Sources - Set off and carry forward and set off of losses.

Unit - V**(18 Hours)**

Deductions to be made in Computing Total Income of Individual –Computation of total income -
Calculation of Tax liability - Filing of Returns – PAN.

***Denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

| |
|---|
| Power point presentation / Seminar / Quiz / Discussion / Assignment |
|---|

Text Book

1. Income Tax law and Practice - Gaur V P & D B Narang, Kalyani Publishers, Current Edition.

Reference Books

1. Income Tax Law and Practice - N. Harihara, Tata McGraw Hill, Current Edition
2. Income Tax law and Practice - G. Sekhar, C Sitaraman & co P Ltd, Current Edition
3. Direct Taxes Law and Practice - Bhagavathi Prasad, Vishwa Prakasam, Current Edition
4. Direct Taxes Law and Practice - Dr. Vinod K Singhania, Dr. Kapil Singhania, Current Edition

MAPPING

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

S– Strong**H–High****M– Medium****L–Low**

UAF 46**22UAF516**

| | | | | |
|----------------------|---------------|---|-------------------|--------------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF516 | | Core Paper 16 - Business Research Methods | | |
| Batch 2022-2025 | Semester V | Hours/Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To understand the research process and how it applies to the field of business management.
2. To apply the major types of research designs.
3. To develop skills of literacy, inquiry, presentation and interpretation.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Understanding the ethical issues associated with the conduct of research. |
| | CO2 | Clearly identify the business problems and effective ways to answer those Problems |
| | CO3 | Students can able to formulate and present effective research reports. |
| | CO4 | Analyses and summaries key issues for further research. |
| | CO5 | Evaluate on the knowledge of interpretation techniques and its significance. |

Syllabus**Unit – I****(15 Hours)**

Meaning and definition of research – objectives of research – Types of research -Significance of research –Research process – Criteria of good research

Unit -II**(15 Hours)**

Research Problem – Selecting and defining the problem – Research Design – Concept relating to ResearchDesign – Different Research Design – Research Plan

Unit - III**(15 Hours)**

Sampling Design and Hypothesis– Implication of Sample Design–steps –Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design. Hypothesis – Characteristics – Concepts – Procedure

Unit - IV**(15 Hours)**

Data Collection –***Methods of Data Collection** – Primary – Secondary – Others – pilot study Report

Unit - V**(15 Hours)**

Interpretation and report writing – interpretation techniques – Significance –Steps in report writing –

Layout of research report – Precaution for report writing

***Denotes Self study**

Questions for Examination may be taken from the Self - Study Portion also.

Teaching Methods

| |
|---|
| Power point presentation / Seminar / Discussion /Assignment |
|---|

Text Book

1. Research Methodology Methods and Techniques - C.R. Kothari and Gaurav Garg, New Age International Publishers, 4th Edition, 2019

Reference Books

1. Research Methodology – Dr.Sachdeva, lakshmi Narain Agarwal publication, 2022
2. Statistical Methods - S.P.Gupta, 46th Edition Sultan Chand & Sons 2021
3. Advanced Statistical Methods - Dr.S.M Shukla and Dr.K.L. Gupta,2019
4. Research Methodology - P. Saravanavel, Citab Mahal Publications, 16thEdition,2018

MAPPING

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

S– Strong**H–High****M– Medium****L–Low**

UAF 48**22UAF617**

| | | | | |
|-----------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF617 | | Core Paper 17 – Management Accounting | | |
| Batch 2022-2025 | Semester VI | Hours/Week 5 | Total Hours 75 | Credits 4 |

Course Objectives

1. To obtain the knowledge of Management accounting and techniques.
2. To understand the procedures of Ratio Analysis.
3. To prepare the ratio analysis and flows of statement.

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Able to know objectives and needs of management accounting. |
| | CO2 | Understand the classification of ratios and statement. |
| | CO3 | Demonstrate the ratios and budgetary control. |
| | CO4 | Develop the Knowledge in the practical applications of ratios, fund flow, cash flow statement and budgetary control and will have a good command on decision -making tools. |
| | CO5 | Evaluating the different kinds of budgets. |

Syllabus**Unit – I****(15 Hours)**

Management accounting – Meaning – Nature and Scope – Objectives –Advantages and disadvantages – difference between Management accounting and Cost accounting and Financial accounting –Tools and techniques of Management accounting.

Unit – II**(15 Hours)**

Ratio analysis – Significance – Classifications - Liquidity, Efficiency, Solvency and Profitability ratios (excluding construction of Balance sheet) Limitations of ratio Analysis.

Unit - III**(15 Hours)**

Fund flow analysis - Cash flow analysis (New Format only – Direct and Indirect Method)

Unit - IV**(15 Hours)**

Cost – Volume – Profit Analysis – Marginal costing and Break even analysis - Managerial application of marginal costing – Significance and limitations of Marginal costing

Unit - V**(15 Hours)**

Budgeting and Budgetary control – Definitions - Importance – Essential of budgetary Control –

Preparation of functional budgets –Cash, Production, Sales, Flexible. ***Importance and Classification of budgets.**

***Denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Teaching Methods:

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text Book

1. Management Accounting- Sharma & Shashi K. Gupta, Kalyani Publishers, 13th Revised edition, reprint 2021

Reference Books

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3rd Reprint 2021
2. Cost and Management Accounting- Saxena V.K. & C. D. Vashist, Sultan Chand & sons, 18th Edition, Reprint 2011
3. Management Accounting - Ramachandran & Srinivasan, Reprint 2020
4. Management Accounting – A. Murthy, S. Gurusamy, Vijay Nicole Imprints, Private Limited, 2013.

MAPPING

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

S– Strong

H–High

M– Medium

L–Low

| UAF 50 | | 22UAF618 | | |
|----------------------|----------|---|-------------|---------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | | |
| Course Code:22UAF618 | | Core Paper 18 – Goods and Service Tax and Customs Law | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | VI | 5 | 75 | 3 |

Course Objectives

1. To create an awareness about the basic indirect taxation principles among the students.
2. To provide the students with sufficient knowledge about GST and its working in India.
3. To enhance the skills of the students related to Custom duty etc.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Exemplify the Laws and Acts involved in Indirect Taxation |
| | CO2 | Deduce the working of Goods and Services Tax and its need for Development of an economy |
| | CO3 | Employ their ideas to prepare an effective Taxation frame work in realting Business and make benefit out of it |
| | CO4 | Applying the uses of GST and custom duties. |
| | CO5 | Evaluating the tax liability, tax exemption, tax imposition and deductions under GST & Customs duties. |

Syllabus

UNIT-I

(15 Hours)

Goods and Service Tax Introduction – Meaning – Objectives – Scope – Need for GST - **Advantages of GST** - Dual concepts (SGST – CGST – IGST - UTGST) - Types of Rates under GST (Exemptions) – Taxessubsumed under Goods and Services Tax Act 2017.Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UNIT-II

(15 Hours)

Registration procedure under GST- Filing of Returns. Levy and Collection under GST Act - Concept of supply –Scope of supply - Composite and Mixed supplies –Composition Levy.

UNIT-III

(15 Hours)

Time value of supply of goods and services – Time of supply, place of supply and value of supply.

UNIT-IV

(15 Hours)

Input Tax credit (ITC) –Introduction - Eligibility to avail input tax credit – special circumstances and ITC in respect of goods sent for job work. Distribution of credit by input service. Distributer and recovery of ITC.

UNIT-V

(15 Hours)

Customs Laws in India – Levy and Exemption from Custom duty – Types of duties – Valuation of imported and export goods - Baggage.

* denotes Self study

Questions for Examination may be taken from the Self Study Portion

also. Teaching Methods

Power Point presentation/Seminar/Discussion/Assignment

Text book

1. Indirect Taxes - V.S. Datey. Taxmann Publication(p) Ltd. New Delhi, 2019

Reference Books

1. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi, 2019
2. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof.V.P. Agarwal, 8th updated edition 2021
3. Indirect Taxes - Dr. R. Parameswaran and CA. P. Viswanathan, GST and Customs Laws, Kavin Publications, 2020.
4. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd, 6th edition December 2020.

MAPPING

| PSO CO | 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 |

S – Strong H – High M – Medium L – Low

UAF 52**22UAF619**

| | | | | |
|---------------------|----------------|-----------------------------|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF619 | | Core Paper 19 – Auditing | | |
| Batch 2022-2025 | Semester VI | Hours/Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To study about the fundamentals of auditing and examine the book of accounts.
2. To apply auditing ideas and concepts in organization to evaluate the financial statements
3. To recognize about the various stages of auditing

Course Outcomes (CO)

| | | |
|-------|-----|---|
| K1-K5 | CO1 | Perceiving the basic concepts of auditing and working of an auditor. |
| | CO2 | Understanding the recent trends in auditing and auditing activities Taken place in an organization |
| | CO3 | Analyzing the verification and valuation of assets and liabilities |
| | CO4 | Gaining knowledge on audit of share capital and share transfer |
| | CO5 | Evaluating overall auditing strategy, role & responsibilities of an auditor |

Syllabus**Unit - I****(15 Hours)**

Auditing – Definition – Nature and Scope – Objectives –Advantages and limitations of auditing – Auditing and investigation – Qualities of an auditor – Disqualification of an Auditor

Unit – II**(15 Hours)**

Audit – Types – Advantages – Audit procedure – Planning of audit – Audit programme - Audit notebook - Audit working papers - Internal control - Internal check –Position of External auditors as to Internal auditor, Branches of Auditing

Unit - III**(15 Hours)**

Vouching – Vouching of Cash, Trading transactions and Impersonal ledgers.

Unit - IV**(15 Hours)**

Verifications and valuation of Assets and Liabilities – Depreciation – Reserves and provisions – Audit of computerized accounts – Electronic Auditing.

Unit - V**(15 Hours)**

Company audit – Audit of Share capital and share transfer - Appointment and removal of auditor – Audit report – Content of Audit Report. ***Rights – Duties – liabilities of auditor.**

***Denotes Self Study.**

Questions for Examination may be taken from the Self-Study Portion also.

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment

Text book

1. Practical Auditing - Tandon B N, S. Chand & Co. P. Ltd, Reprint 2017

Reference Books

1. Fundamentals of Practical Auditing – Ravindar kumar & Virendar Sharma, Prentice hall, Reprint 2015
2. Practical Auditing - V. Radha, Prasanna Publishers, Reprint 2014
3. Practical Auditing - Dinkarpagare, Sultan Chand & Co P. Ltd, Reprint 2013
4. Auditing – Dr.B.K. Mehta, Dr. Kumari Anamika, SBPD Publications, 2021.

MAPPING

| PSO CO | 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 |

S– Strong**H**–High**M**– Medium**L**–Low

| | | | | |
|----------------------------|----------|---|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF620 | | Core Paper 20 – Financial Market and Services | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | VI | 4 | 60 | 2 |

Course Objectives

1. To know about the financial markets and institutions.
2. To understand about the regulation of financial institutions.
3. To acquire knowledge of mutual funds and venture capital.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries. |
| | CO2 | Understanding the financial institutions and the working of mutual funds. |
| | CO3 | Enabling to take decisions regarding deposits in mutual funds and Capital markets. |
| | CO4 | Discovering the ideas on the financial system |
| | CO5 | Evaluating the methods of factoring, venture capital & Securitization |

Syllabus

Unit – I (12 Hours)

Financial markets – Structure – Money market - Features – Objectives –Capital markets – Importance – Difference between money market and capital market, Derivative markets and Commodity markets.

Unit – II (12 Hours)

Primary market: New Issue markets – Functions - Issue Mechanism – Instrument of issue. Merchant Banking – Meaning, Origin and Growth - Merchant Banking in India – Merchant Banking Services

Unit – III (12 Hours)

***Banks as Financial Intermediaries – Commercial Banks role in financing** – IDBI –IFCI – LIC – GIC – UTI – Functions.

Unit – IV

(12 Hours)

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.

Unit - V

(12 Hours)

Venture capital – Features – Importance. Factoring – Types –factoring as a source of finance –Securitization of assets – Mechanics of securitization –Utility of securitization

***denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

| |
|--|
| Power point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11th Revised Edition, 2016

Reference Books

1. Financial Markets and Financial Services in India – Benson Kunjukunju, S.Mohan, New Century Publications, 2012.
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 9th Edition, 2020
3. Financial Management - M Y Khan and Jain, Tata Mc Graw Hill, 8th Edition, 2019
4. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication, 5th Edition Reprint 2019

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 |

S– Strong

H–High

M– Medium

L–Low

| | | | | |
|----------------------------|----------------|-----------------------------|-------------------|--------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF6Z1 | | Project and Viva-Voce | | |
| Batch 2022-2025 | Semester VI | Hours/Week 4 | Total Hours 60 | Credits 5 |

Course objectives

1. To enhance the knowledge of the students in business research.
2. To identify the core interest on the students in the various fields involved in the business.
3. To create discernment about the tools and techniques used in business research.

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K3-K5 | CO1 | Improvement in the erudition of business research |
| | CO2 | Reconginization of the interested business area of the students |
| | CO3 | Accretion in the awareness level of the students regarding research tools and techniques |

Students have a project in the sixth and last semester of the course programme. The students choose the interested area of specialization namely marketing, finance, human resource etc .and do their research in it. Students gain knowledge in their interested field and viva voce is conducted for the same at the end of the semester.

Project Report present 35 marks

Viva-voce 15 marks (Internal & External Examiners jointly)

CIA 50 marks (Project Guide / Supervisor)

Total 100marks

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22UAF6Z1

MAPPING

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | M | H | S |
| CO2 | H | S | S | M | H |
| CO3 | S | H | S | H | H |

S – Strong **H** – High **M** – Medium **L** – Low

| | | | | |
|----------------------------|----------|---|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF6SL | | Skill Based Subject –3: Tally & Internet Practical –I | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | VI | 2 | 30 | 3 |

Course Objectives

1. To understand the salient features of Tally ERP.9 and its key components.
2. To introduce the students to the usage of Tally for accounting purpose
3. To make students to learn and apply vouchers, TDS computations in Tally ERP.9 software
4. To make students to understand the need of internet and its employability in real business

Course Outcomes (CO)

| | | |
|--------------|------------|--|
| K3-K5 | CO1 | Students do possess required skill and can also be employed as Tally data entry operator |
| | CO2 | Students be able to understand the need of Tally software in developing computerized accounts |
| | CO3 | Students be able to distinguish and identify between the principal layers of communication system |
| | CO4 | After the completion of this course, students be able to understand the essential components of internet in business and society |
| | CO5 | Application of key accounting assumption and principles of Tally ERP.9 in real business |

Syllabus

1. Creation of a company.
2. Create ledgers in single ledger mode and multi ledger mode
3. Create Inventory masters - stock categories, stock groups, stock items, units of measure and Godowns.
4. Create groups and sub-groups
5. Prepare Subsidiary book
6. Interest calculation (Simple & Multiple)
7. TDS computation
8. GST computation
9. Sales & purchase order processing
10. Preparing price list

INTERNET

1. Creation of E-Mail ID
2. Use of attachment facilities, sending & viewing E-Mail
3. View the College/University Web sites
4. Generating a greeting card in internet
5. Search a particular topic using search engine

MAPPING

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | H | H | S | S |
| CO2 | H | S | H | H | S |
| CO3 | S | H | M | S | H |

S– Strong**H**–High**M**– Medium**L**–Low

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| | | |
|--------------------|---|--------------|
| ProgrammeCode:20 | Programme Name: B.COM (A&F) | |
| Batch 2022-2025 | Major Elective Paper1–Entrepreneurial Development | Credits 5 |

Course Objectives

1. To know the basic acquaintance about the entrepreneurship.
2. To understand about the various institutional assistance and subsidies provided to an entrepreneur
3. To have elucidate a on project formulation and report evaluation

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Enumerating to know the various characteristics and phases in the entrepreneurship. |
| | CO2 | Comprehend the financial and technical assistance offered to the entrepreneurs |
| | CO3 | Analyzing the problems faced by the small scale entrepreneurs |
| | CO4 | Applying the ideas in the formulation and evaluation of project report |
| | CO5 | Evaluate on the credit monitoring & case analysis |

Syllabus

Unit – I

(15 Hours)

Entrepreneur -concept, Meaning, Definition, Characteristics, Functions, Types. Entrepreneurship - Meaning, Definition, Growth of entrepreneurship in India. Women entrepreneurship - Concept, Growth, Problems – ***Self Help Group**. Rural entrepreneurship -Meaning, Needs, Problems & Development.

Unit – II

(15 Hours)

Entrepreneurship development programs (EDP) -Meaning, Needs, Objectives, EDP in India, Phases, Need for training and development. Industry 4.0 – Definition – Need – objectives – Reason for adopting industry 4.0.

Unit - III

(15 Hours)

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).

Unit - IV

(15 Hours)

Incentives and subsidies - Meaning, Needs. Subsidized services - Subsidy market, Transport subsidy. Seed capital assistance, Taxation benefits to SSI, Special assistance for exports.

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Unit - V

(15 Hours)

Project-Meaning, Project identification, Project formulation: Needs, Concepts, Feasibility report, Evaluation. Credit Monitor Analysis (CMA) – Case analysis.

***Denotes Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

| |
|--|
| Power Point presentation/Seminar/Discussion/Assignment |
|--|

Text book

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, S Chand & Sons, 2020

Reference Books

1. Entrepreneurial Development- Saravanel, Tata Mc Graw Hill, 5th edition 2020
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8th edition reprint 2014
3. Entrepreneurial Development- Khankha, Sultan Chand & Co. P.Ltd, 4th revised edition reprint 2020
4. Entrepreneurship – Dr. Sapna Bansal, Indu Singh, JSR Publishing House, 2019.

MAPPING

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

S– Strong **H**–High **M**– Medium **L**–Low

UAF 62

| | | | |
|---------------------------|---|-----------------------------|---------------------|
| Programme Code:20 | | Programme Name: B.COM (A&F) | |
| Batch 2022-2025 | Major Elective Paper 1–Working Capital Management | | Credits 5 |

Course Objectives

1. To provide a theoretical framework for considering working capital management.
2. To develop the ability to analyze the cash and inventory management.
3. To understand concepts Money market instruments

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Define and identify the concepts of working capital management |
| | CO2 | Understand the Money market instruments and Bank finance |
| | CO3 | To gain knowledge on Receivables, Cash and Inventory Management |
| | CO4 | Know the Instruments of international money market |
| | CO5 | Evaluate the working capital of the company |

Syllabus

Unit - I

(15 Hours)

Working capital policy: overall consideration, importance of working capital management of working capital, and factors influencing the requirement of working capital, risk return trade-off, profitability - liquidity tangle. Estimation working capital requirement: operating cycle method, percent of sales method. Role of finance managers in working capital managers.

Unit - II

(15 Hours)

Cash management: Importance, the right proportion, factors influencing cash balance, determining optimum cash balance, cash budgeting – controlling and monitoring collections and disbursements, cash management models.

Unit - III

(15 Hours)

Receivable management: Credit policy variables: Credit standards, credit period, and cash discount and collection efforts. Credit evaluations – credit granting decisions –control of receivables – management of trade credit in India.

Unit – IV

(15 Hours)

Inventory Management: Need for inventories and the importance of its management, techniques of managing inventory – order quantity – E.O.Q. model – order point – safety stock – analysis of investment in inventory – selective inventory control – ABC Analysis.

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Unit - V

(15 Hours)

Financing current assets: Different approaches to financing current assets: conservative, aggressive, matching approach, ***Sources of finance**, spontaneous source, trade credits, short term bank finance, commercial papers and public deposits, committees on working capital finance.

***Denotes Self-study.**

Questions for examinations may be taken from the self-study portion also

Note: Theory 80%; Problems 20%

Text book:

1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi –Charulatha Publications, 2016

Reference Books:

1. Financial Management - IM Pandey Pearson Publications, 2021
2. Financial Management- Principles and Practice - S.N. Maheswari, Sultan Chand, 2019
3. Financial Management - Khan M Y & P K Jain, Tata Mc Graw Hill, 3rd Edition, 2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt Ltd, Second edition, 2019

MAPPING

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | |
| CO1 | S | S | M | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | M | S |
| CO4 | M | S | M | S | S |

S– Strong **H**–High **M**– Medium **L**–Low

UAF 64

| | | |
|--------------------|---|--------------|
| ProgrammeCode:20 | Programme Name: B.COM (A&F) | |
| Batch 2022-2025 | Major Elective Paper 3 – Business Environment | Credits 5 |

Course Objectives

1. To aim at understand the business environment
2. To enable them to gain in – depth knowledge of the various Environment in business
3. To make them in applying in the business.

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Finding the concept of business environment. |
| | CO2 | Understanding the various environments in business. |
| | CO3 | Learn to value of business environment. |
| | CO4 | Gaining the knowledge of the business environments. |
| | CO5 | Evaluating the various acts relevant to labours. |

Syllabus

Unit –I

(15 Hours)

Concept of Business Environment – Classification, Nature, Significance of Business Environment –Micro & Macro Environment of Business – Environment Analysis for strategic decision making. Political Environment: Political system and business environment – Indian Constitutional Provisions on Business – Trade, Commerce and Inter course within the Territory of India – State control

Unit - II

(15 Hours)

Socio-Cultural Environment: Cultural Environment – Culture and cultural heritage–special features of culture – Elements of culture – Social Attitude – Foreign culture and Indian Business – Social Institutions – Social Responsibility of business – Changing Trends –Dimensions and Disclosures – **Social Reporting***

Unit - III

(15 Hours)

Economic Environment – Economic and non-economic environment- Environment and Management –Role ofBusiness Economist – Economic System

Unit - IV

(15 Hours)

Technological Environment: Technology – Factors influencing Technology – Technological Developments - Foreign Technology and Foreign Capital – Factors to be considered for appropriate Technology –Economic Reforms – Environment for Foreign Trade and Investment

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Unit - V

(15 Hours)

Industrial Environment: Factory Act, Bonus Act, Gratuity Act and Workmen's Compensation Act.

***Denotes Self Study**

Questions for Examination may be taken from the Self Study portion also.

Teaching Methods

| |
|--|
| Power point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Business Environment – Dr. N. Premavathy - Sri Vishnu Publication, 4th revised edition 2017

Reference books

1. Business Policy and Strategic Management Text and Cases - Francis Cherunilam–Himalaya Publishing House, New Delhi, 4th edition 2019
2. Business Environment – Shaikh saleem, Pearson Education, 4th Edition, 2020.
3. Business Environment – Dr. Amiot Kumar, Sahitya Bhawan Publications, Agra, 2019.
4. Business Environment – Dr. V.C. Sinha, Dr. Ritika Sinha, SBPD Publishing House, 2021.

MAPPING

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

S– Strong **H**–High **M**– Medium **L**–Low

UAF 66

| | | |
|--------------------|--|--------------|
| ProgrammeCode:20 | Programme Name: B.COM (A&F) | |
| Batch 2022-2025 | Major Elective Paper 4 – Human Resource Management | Credits 5 |

Course Objectives

1. To enlighten the importance of human resources and to effective management in organizations.
2. To realize the key issues related in administering the human resources of an organization.
3. To study about the overall environment of human resources

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Memorizing the basic concepts of human resource management |
| | CO2 | Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc |
| | CO3 | Implementing better techniques for effective Human resource Management |
| | CO4 | Applying the relevant concepts of Human Resources Audit in an Organization |
| | CO5 | Evaluating concepts of Human Resources Audit in an organization |

Syllabus

Unit - I

(15 Hours)

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.

Unit - II

(15 Hours)

Training – Methods – Techniques – Identification of the Training Needs – Training and Development - Performance Appraisal – Transfer – Promotion and Termination of Services – Career Development

Unit - III

(15 Hours)

Remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures

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Unit - IV

(15 Hours)

Labour Relation – Functions of Trade Unions – Forms of Collective Bargaining –Workers participation in Management – Types and effectiveness -***Industrial Disputes and Settlements (Excluding Laws)**

Unit - V

(15 Hours)

Human Resource Audit – Nature – Benefits – Scope Approaches

***Denotes Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

| |
|--|
| Power point presentation/Seminar/Discussion/Assignment |
|--|

Text Book

1. Human Resource Management – C.B. Gupta, Mcgraw Hill, Reprint 2014.

Reference Books

1. Human Resource Management – K.Aswathappa, Tata Mcgraw Hill, 2017.
2. Human Resource Management - C.B. Memoria, Himalaya Publication, 2013.
3. Human Resource Management – C.B.Gupta, Sultan Chand & Sons, 2017.
4. Human Resource Management – Gary Dessler & Biju Varrkey, 16th Edition, 2020.

MAPPING

| PSO CO | 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 |

S– Strong

H–High

M– Medium

L–Low

UAF 68

| | | |
|---------------------------|---|-----------------------------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) |
| Batch 2022-2025 | Major Elective Paper 5 – Consumer Affairs | Credits 5 |

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer
2. To make the students to understand the social framework of consumer rights and legal frame work of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Remember the conceptual framework on consumer and markets. |
| | CO2 | Understand the important provisions of the consumer protection act |
| | CO3 | Apply grievance redressal mechanism and leading case studies |
| | CO4 | Analyse the business firms' interface with consumers and the Consumer related regulatory and business environment |
| | CO5 | Assess Quality & Standardization of consumer affairs |

Syllabus**UNIT-I CONCEPTUAL FRAMEWORK (15 Hours)**

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

UNIT-II THECONSUMERPROTECTIONLAWININDIA (15 Hours)

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, unfairtrade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer ProtectionCouncils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT-III

(15 Hours)

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.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT-IV

(15 Hours)

ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit-V

(15 Hours)

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.

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

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

*** Denotes Self Study**

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Questions for examinations may be taken from the self-study portions also.

Teaching Methods

| |
|---|
| Power point presentation/Seminar/Quiz/Discussion/Assignment |
|---|

Suggested Readings

1. Khanna, SriRam, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005).
3. Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. G.
4. Ganesan and M.Sumathy.(2012).Globalization and Consumerism: Issues and Challenges, Regal Publications
5. Suresh Misra and Sapna Chadah(2012).Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
6. Rajyalaxmi Rao(2012),Consumer is King, Universal Law Publishing Company
7. Girimaji,Pushpa (2002).Consumer Right for Every one Penguin Books.
8. E-books:-www.consumereducation.in
9. Empowering Consumers e-book, www.consumeraffairs.nic.in ebook,www.bis.org

TheConsumerProtectionAct, 1986 and its later versions Articles

1. Misra Suresh, (Aug2017) “Is the Indian Consumer protected? One India one people
2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) regulating unfair trade practices: an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS
Institute for regulation and competition position paper. Available online at
www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal(2013)“Banking and the Consumer” Akademos(ISSN2231-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna (2010).Consumer,
Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) “Advertising–An essential part of Consumer’s life-
Its legal and ethical aspects”, Consumer protection and trade practices
journal, October2010.
7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions
andinstitutional framework.Vikalpa.Vol.26.No.2.pp.51-57.

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Periodicals

1. Consumer protection judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru
3. 'Consumer Voice', published by VOICE Society, New Delhi.

Websites

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in
5. www.consumervoice.in
6. www.fssai.gov.in
7. www.cercindia.org

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 |

S - Strong **H** - High **M** - Medium **L** - Low

UAF 72

| | | |
|---------------------------|---|---------------------|
| ProgrammeCode:20 | Programme Name: B.COM (A&F) | |
| Batch 2022-2025 | Major Elective Paper 6 – Business Finance | Credits 5 |

Course Objectives

1. To familiarize about the business finance
2. To make the students to gain the knowledge of salient features and mechanism of financial services.
3. To know the issues in Indian financial services sector.

Course Outcomes (COs)

| | | |
|--------------|------------|--|
| K1-K5 | CO1 | Remember the conceptual frame work of business finance |
| | CO2 | Understand the important financial services and recent developments |
| | CO3 | Learn the value of Investments. |
| | CO4 | Gaining the knowledge of the various Indian financial services sector. |
| | CO5 | Evaluating the financial structure of the business. |

Syllabus

UNIT-I

(15 Hours)

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, ***essential features of a good financial plan**, types of financial plan.

UNIT-II

(15 Hours)

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital

UNIT-III

(15 Hours)

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, over capitalization and under capitalization, meaning, causes, effects and remedies; over

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capitalization v/s under capitalization; balanced capitalization, meaning and importance.

UNIT - IV

(15 Hours)

Credit Rating- meaning, rating methodology, importance of credit rating; credit rating agencies in India CRISIL, CARE, ICRA, Small & Medium Enterprises Rating Agency (SMERA).

UNIT-V

(15 Hours)

Securitization -Meaning, Features, Mechanism, Types, Benefits of Securitization, Process of Securitization, Issues in Securitization

***Denotes Self Study**

Questions for Examination may be taken from the Self-study Portion also.

Teaching Methods

PowerPoint presentation/Seminar/Quiz/Discussion/Assignment

Text Books

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11th Revised Edition, 2016

Reference Books

1. Essentials of Business Finance - Srivastava, R.M-Himalaya Publishing House, Kalyani Publications, 8th Edition, 2016.
2. Financial Services - Gurusamy, S. – New Delhi: Tata McGrawHill, 2nd Edition, 2009.
3. The Indian Financial System : Markets, Institutions and Services -Pathak, B. – New Delhi: Pearson Education
4. Financial Services – M.Y. Khan, McGraw Hill Education Private limited, 2012.

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 |

S– Strong **H**–High **M**–Medium **L**–Low

UAF 74**22UAF5X1**

| | | | | |
|----------------------------|----------|--|-------------|---------|
| ProgrammeCode:20 | | Programme Name: B.COM (A&F) | | |
| CourseCode:22UAF5X1 | | Extra Departmental Course: Personal Investment Avenues | | |
| Batch | Semester | Hours/Week | Total Hours | Credits |
| 2022-2025 | V | 2 | 30 | 3 |

Course Objectives

1. To give awareness of the investment avenues in India
2. To find the future monetary needs of individuals.
3. To take right investment decisions

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Obtaining knowledge about the investment avenues in India. |
| | CO2 | Understanding the suitable type of investment for their personal Life. |
| | CO3 | Enabling to take right investment decisions. |
| | CO4 | Discovering the ideas on the investment avenues. |
| | CO5 | Evaluating the present value of their investments. |

Syllabus**UNIT - I****(6 Hours)**

Investment – features – Avenues - Bank Deposits: Meaning - features - Types – ***Savings Bank Account**, Fixed Deposit Account, Recurring Deposit Account, Post office Deposit: Schemes.

UNIT - II**(6 Hours)**

Bonds – Meaning – features – types – Government Securities, GOI Relief Bonds, Government Agency Securities. Mutual Fund –Meaning – features –types of mutual fund Schemes.

UNIT - III**(6 Hours)**

Real Estate – Agriculture Land, Semi Urban Land, Time share in a Holiday Resort, Raw House and Farm House – Pros and Cons. Financial Derivatives – Forward, Futures, Options: Call Option, Put Option, Swaps: Interest Rate Swap, Currency Swap – Pros and Cons.

UNIT - IV

(6 Hours)

Shares – meaning – features – types. Debentures – meaning – definition – types. Money Markets Investments –Treasury Bill, Commercial purpose, Certificate of Deposits.

UNIT - V

(6 Hours)

LIC – meaning - features – schemes - Financial Assets – Endowment assurance Policy, Money Back Policy, Whole Life Policy. Investments in commodity, gold, bullion, paintings and ancient coins.

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

| |
|--|
| Power Point presentation/Seminar/Discussion/Assignment |
|--|

Text book

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 28th Edition, 2020

Reference Books

1. Banking theory law & Practice - Sundaram K P M & R L Varshney,S. Chand & Co. Ltd, 20thEdition, reprint 2015
2. Financial Management - Sharma R K &Shashi K Gupta, Kalyani Publishers, 9th Edition, 2020
3. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House,11th Revised Edition, 2016
4. Insurance Principles & Practice – Periyasamy, Himalaya Publishing House, 2018

MAPPING

| <div> <div>PSO</div> <div>CO</div> </div> | 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 |

S– Strong **H**–High **M**– Medium **L**–Low

| For B.COM (A&F) | | | |
|----------------------------------|---------------------------------|---------------------------------|----------------------------|
| PART IV – ENVIRONMENTAL STUDIES | | | |
| Batch 2022-2023 | Hours / Week 2 | Total Hours 30 | Credits 2 |

COURSE OBJECTIVES

- 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
- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “Ecocitizens” thereby catering to global environmental needs.
- 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
- 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.

COURSE OUTCOMES

On successful completion of the course, the students will be able to

| | | |
|----|------|--|
| K1 | CO 1 | 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 |
| K5 | 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 |

SYLLABUS

UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT

(6 HOURS)

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.

UNIT II ECOSYSTEMS

(6 HOURS)

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.

UNIT III BIODIVERSITY AND ITS CONSERVATION**(6 HOURS)**

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 – *Insitu* Conservation of Biodiversity – *Exsitu* Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION**(6 HOURS)**

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.

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT**(6 HOURS)**

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.

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.

References

- 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

**Question Paper Pattern for General papers
Environmental Studies**

22EVS101

**Question Paper Pattern
(External only)**

Duration: 3 hours

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

| | | | |
|---------------------------|----------------------------|--------------------------|---------------------|
| Programme Code: 20 | For B.COM (A&F) | | |
| MORAL AND ETHICS | | | |
| Batch 2022-2023 | Hours / Week 2 | Total Hours 30 | Credits 2 |

Course Objectives

- To impart Value Education in every walk of life.
- To help the students to reach excellence and reap success.
- To impart the right attitude by practicing self-introspection.
- To portray the life and messages of Great Leaders.
- To insist the need for universal brotherhood, patience and tolerance.
- To help the students to keep them fit.
- To educate the importance of Yoga and Meditation.

Course Outcomes (CO)

After completing the course the students:

| | | |
|----------------|-----|---|
| K1 to K5 | CO1 | 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 |

Syllabus

UNIT I: (4 Hours)

Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.

UNIT II: (6 Hours)

Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

UNIT III:**(4 Hours)**

Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Uddham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiyadi Valliammai – Velu Nachiyar – Vanchinathan

UNIT IV:**(8 Hours)**

Physical Fitness and Mental Harmony: Simplified Physical Exercise – Hand Exercises – Leg Exercises – Neuro Muscular Breathing Exercises – Eye Exercises – Kabalabathi – Maharasana A & B – Massage - Acupressure – Relaxation – Kayakalpa Yogam - LifeForce – Aim & Objectives – Principle – Methods. Introspection – Analysis of Thoughts – Moralization of Desires – Neutralization of Anger – Eradication of Worries

UNIT V:**(8 Hours)**

Yoga and Meditation – The Asset of India: Yogasanam – Rules & Regulations – Surya Namaskar – Asanas – Sitting – Standing – Prone - Supine - Pranayama – Naadi Sudhi – Ujjayi – Seethali – Sithkari - Benefits. Meditation – Thanduvasudhi - Agna – Shanthi – Thuriyam – Benefits.

Text Books:

Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 2nd Edition (2021).

Reference Books:

1. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th 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).
5. Yoga Practices - 1 – The World Community Service Centre – Vethathiri Publications, Sixth Edition (2017), Erode.
6. Yoga Practices - 2 – The World Community Service Centre – Vethathiri Publications – Eighth Edition (2017), Erode.

22VED201**Value Education – Moral & Ethics****Question Paper Pattern****(External only)**

Duration: 3 hours

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

| UAF 80 | | 22UHR3N1 | |
|---|-----------------|-------------|---------|
| Programme Code : 20 | For B.COM (A&F) | | |
| PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS | | | |
| Batch | Hours / Week | Total Hours | Credits |
| 2022-2023 | 2 | 30 | 2 |

Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1toK5 | CO1 | To understand the hidden truth of Human Rights by studying various theories |
| | CO2 | To acquire overall knowledge regarding Human Rights given by United Nation Commission (UNO). |
| | CO3 | To gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and State Human Right Commission (UNHCR). |
| | CO4 | To get habits of how to treat aged person, others and positive social responsibilities. |
| | CO5 | To treat and confirm, child, refugees and minorities with positive social justice. |

UNIT – I

(6 Hours)

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

UNIT – II

(6 Hours)

United Nations Charter and Human Rights - U.N. Commission on HumanRights- Universal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

UNIT – III

(6 Hours)

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

UAF 81

22UHR3N1

UNIT – IV

(6 Hours)

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights -Social Awareness and Responsibilities of Individuals.

UNIT – V

(6 Hours)

Rights of Women, Child, Refugees and Minorities –Social media and Human Rights -NGO's in protection of Human Rights - Right to Election

Books for Study:

1. Human Rights (2019) - Compiled by Kongunadu Arts and Science College, Coimbatore –29.

Book for Reference:

1. Human Rights, (2018) Jaganathan, MA., MBA., MMM., ML., ML., Humanitarian Law and J.P. Arjun Proprietor, Usha Jaganathan Refugee Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

NON-MAJOR ELECTIVES I – HUMAN RIGHTS

22UHR3N1

QUESTION PAPER PATTERN

(External only)

Duration: 3 Hours

Max. Marks: 75

Answer ALL Questions

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: 20 | For B.COM (A&F) | | |
| Course Code:22UWR4N2 | Part IV -Non- Major Elective – II Women's Rights | | |
| Batch 2022-2023 | Hours / Week 2 | Total Hours 30 | Credits 2 |

Objectives

1. To know about the laws enacted to protect Women against violence.
2. To impart awareness about the hurdles faced by Women.
3. To develop a knowledge about the status of all forms of Women to access to justice.
4. To create awareness about Women's rights.
5. To know about laws and norms pertaining to protection of Women.
6. To understand the articles which enables the Women's rights.
7. To understand the Special Women Welfare laws.
8. To realize how the violence against Women puts an undue burden on healthcare services.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1toK5 | CO1 | Understand 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 | Study the important elements in the Indian Constitution, Indian Laws for Protection of Women. |
| | CO5 | To be Aware of Government Developmental schemes for women and to create Awareness on modernization and impact of technology on Women. |

Syllabus

Unit I

(6 Hours)

Women's Studies:

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.

Unit II

(6 Hours)

Socio-Economic Development of Women:

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.

Unit III

(6 Hours)

Women's Rights – Access to Justice:

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.

Unit IV**(6 Hours)****Women Protective acts:**

Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act.

Unit V**(6 Hours)****Women and Child welfare:**

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.

Teaching Methods:

Smart Class Room / Power point Presentation / Seminar / Quiz / Discussion / Flipped Class

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.

NON-MAJOR ELECTIVES I – WOMEN'S RIGHTS**22UWR4N2****QUESTION PAPER PATTERN****(External only)****Duration: 3 Hours****Max. Marks: 75****Answer ALL Questions****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.

UAF 84
JOB-ORIENTED COURSE (JOC)
CUSTOMER RELATIONSHIP MANAGEMENT

OBJECTIVES

1. To know about the Customer Relationship Management and its methods.
2. To develop a knowledge about the Statistical Analysis of Customer Surveys.
3. To know about various Partnerships.
4. To understand the Technological Revolution & Changing Corporate Cultures.

UNIT - I

Customer Relationship Management – Measurement – Qualitative Measurement Methods - Quantitative Measurement Methods – Calculating Relationship Indices.

UNIT - II

Customer Relationship Survey Design- Statistical Analysis of Customer Surveys – Using Customer Relationship Survey Results.

UNIT - III

Relationships in Marketing - Relationship Concepts - Relationship Drivers – Lasting Relationships

UNIT - IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT - V

The Technological Revolution – Relationship Management – Changing Corporate Cultures.

Text Book:

1. Dr. Sheela Rani, Customer Relationship Management, Margham Publications

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies in Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Hand book of Relationship Marketing”, Response Books 2002.
4. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach – A Tata McGraw Hill Higher Education.

UAF 85
SECURITIES MARKET
OBJECTIVES

1. To know about the Securities Markets and its features.
2. To develop the knowledge about the Primary and Secondary Market.
3. To know about mutual funds and benefits of investing in mutual fund.
4. To understand the Structure of Derivative Markets and have an Overview of Financial Planning

UNIT - I

Understanding Securities Markets and Performance: Securities: Definition and Features - Security Markets: Structure and Participants - Role of Securities Markets as Allocators of Capital.

Securities: Types, Features and Concepts - Equity and Debt Securities - Features of Equity Capital – Features of Debt Capital – Choice between Equity and Debt – Investing in Equity – Equity Analysis and Valuation - Commonly Used Terms in Equity Investing - Risk and Return from Investing in Equity – Basic Features of a Debt Instrument – Types and Structures of Debt Instruments – Concepts and Terms Relating to Debt Securities -Benefits and Risks of Investing in Debt Securities – Choosing between Debt and Equity –Hybrid Instruments.

UNIT - II

Primary Markets: Primary Market: Definition and Functions –Types of Issues – Issuers – Regulatory Framework for Primary Markets – Types of Investors –Types of Public Issue of Equity Shares – Pricing a Public Issue of Shares – Public Issue Process – Prospectus – Applying to a Public Issue - Listing of Shares - Rights Issue of Shares - Public Issue of Debt Securities – Private Placements in Equity and Debt

Secondary Markets: Role and Function of the Secondary Market - Market Structure and Participants - Brokers and Client Acquisition - Trade Execution - Settlement of Trades – Market Information and Regulation - Risk Management Systems - Rights, Obligations and Grievance Redressal.

UNIT - III

Mutual Fund: Meaning and Description of a Mutual Fund - Terms and Concepts Related to Mutual Funds - Working of a Mutual Fund - Regulation of Mutual Funds - Types of Mutual Fund Products - Processes for Investing in Mutual Funds - Systematic Transactions – Reading Mutual Fund Information - Benefits and Costs of Investing in Mutual Funds

UNIT - IV

Derivative Markets: Definition of Derivatives - Concepts of Underlying Derivatives – Types of Derivative Products – Structure of Derivative Markets –Trading and Settlement Process: Equity Futures – Risk Management in Derivative Markets -Costs, Benefits and Risks of Derivatives - Market Indicators

UNIT - V

Financial Planning and Securities Markets: Overview of Financial Planning –Steps in Financial Planning - Asset Allocation and Diversification - Investing for Financial Planning. **Practical:**

Fundamental Analysis – Learn to Judge a Company – 5 Hours

Technical Analysis – Learn to Analyze a Stock – 5 Hours

Oscillator Analysis – 2 Hours

Types of Charts – 1 Hour

Trend Analysis & Theory of Moving Average - 1 Hour

Supports – Resistance – Retracement – 1 Hour

Reversal Patterns & Japanese Candle Stick Pattern – 1 Hour

Positive and Negative Divergence – 1Hour

Practical Training in Stock Market Software's – 10Hours

Intraday Trading System – 3 Hours