

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
COIMBATORE – 641 029



DEPARTMENT OF COMMERCE (ACCOUNTING AND FINANCE)

CURRICULUM AND SCHEME OF EXAMINATIONS

(2024 -2025 Batch)

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 limitless 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 these to 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
KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
 COIMBATORE – 641 029

Programme Name : **B.COM ACCOUNTING & FINANCE**

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2024-2025)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	24TML101	Language I@	6	25	75	100	3	3
	II	24ENG101	English -I	6	25	75	100	3	3
	III	24UAF101	Core Paper 1 – Principles of Accounting	6	25	75	100	3	5
	III	24UAF102	Core Paper 2 – Business Organisation And Management	4	25	75	100	3	3
	III	24UAF1A1	Allied Paper 1 – Business Economic	6	25	75	100	3	5
	IV	24EVS101	Environmental Studies **	2	-	50	50	3	2
	Total			30	-	-	550	-	21
II	I	24TML202	Language II@	6	25	75	100	3	3
	II	24ENG202	English –II	6	25	75	100	3	3
	III	24UAF203	Core Paper 3 – Financial Accounting	6	25	75	100	3	5
	III	24UAF204	Core Paper 4 – Principles of Marketing	4	25	75	100	3	3
	III	24UAF2A2	Allied Paper 2 – Principles of Insurance	6	25	75	100	3	5
	IV	24VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	-	-					550		21
III	I	24TML303	Language III@	6	25	75	100	3	3
	II	24ENG303	English –III	6	25	75	100	3	3
	III	24UAF305	Core Paper 5 – Higher Financial Accounting	5	25	75	100	3	5
	III	24UAF306	Core Paper 6 – Business Law	3	25	75	100	3	3
	III	24UAF3A3	Allied Paper 3 – Business Mathematics	6	25	75	100	3	5
	IV	24UGC3S1	Skill Based subject 1- Cyber Security	2	100	-	100	3	3
	IV	24TBT301/ 24TAT301/ 24UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
IV	Total			30	-	-	675	-	24
	I	24TML404	Language IV@	6	25	75	100	3	3
	II	24ENG404	English –IV	6	25	75	100	3	3
	III	24UAF407	Core Paper 7 – Corporate Accounting	4	25	75	100	3	4
	III	24UAF408	Core Paper 8 – Financial Management	4	25	75	100	3	3
	III	24UAF4A4	Allied Paper 4 – Business Statistics	6	25	75	100	3	5
	IV	24UAF4S2	Skill Based subject 2- Competitive Skill Enhancement Online)	2	25	75	100	3	3
V	IV	24TBT402/ 24TAT402/ 24UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
	Total			30	-	-	675	-	23
	III	24UAF509	Core Paper 9 – Higher Corporate Accounting	6	25	75	100	3	5
	III	24UAF510	Core Paper 10 – Cost Accounting	6	25	75	100	3	5
	III	24UAF511	Core Paper 11 – Income Tax Law & Practice	6	25	75	100	3	4
	III	24UAF512	Core Paper 12 – Business Research Methods	5	25	75	100	3	3
	III	24UAF5E1	Major Elective Paper 1 -	5	25	75	100	3	5
V	IV	-	EDC	2	100	-	100	3	3
	-	24UAF5IT	Internship Training ****	Grade					

			Total	30	-	-	600	-	25
VI	III	24UAF613	Core Paper 13 – Management Accounting	6	25	75	100	3	3
	III	24UAF614	Core Paper 14 - Goods and Service Tax and Customs Law	4	25	75	100	3	3
	III	24UAF615	Core Paper 15 – Auditing	4	25	75	100	3	3
	III	24UAF616	Core Paper 16 – Financial Market and Services	5	25	75	100	3	3
	III	24UAF6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	24UAF6Z1	Project and viva voce***	4	20	80	100	-	5
	IV	24UAF6S3	Skill Based subject 3- Basics of IPR	2	25	75	100	3	3
			Total	30	-	-	700	-	25
	V	24NCC \$ / NSS/YRC /PYE/ECC/ RRC/WEC1 01#	Cocurricular Activities*	-	50	-	50	-	1
Grand Total				-	-	-	3800	-	140

Note :

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

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

@ Hindi/Malayalam/ French/ Sanskrit – 24HIN/MLM/FRN/SAN101 - 404

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

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

*** Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks, 4 hours allotted for the project will not be allocated for staff work load

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

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

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

1. Entrepreneurship Development
2. Working Capital Management
3. Business Environment
4. Human Resource Management
5. Consumer Affairs
6. Business Finance

UAF 3

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

24UAF5X1 – Personal Investment Avenues

List of Cocurricular 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	400	12
2.	II	English	400	12
3.	III	Core – Theory/Practical	1600	60
	III	Allied	400	20
		Electives/Project	300	15
4.	IV	Basic Tamil / Advanced Tamil (OR) Non- major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
Total			3800	140

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
- 100 % CIA for Cyber Security, EDC paper and Basics of IPR.
- The students who complete any **MOOC On learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.**, before the completion of the 5th semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.
- Students who successfully complete **Naan Mudhalvan** courses in 3rd and 5th semester will be given 2 extra credits for each course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

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

UAF 4

Components of Continuous Internal Assessment

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

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering;**K2**-Understanding;**K3**-Applying;**K4**-Analyzing;**K5**-Evaluating

1. ESE Theory Examination:

(i) CIA I & II and ESE: 75 Marks

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

2. ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments Record Work	50	60
K4		10	
K5			

3. ESE Project Viva Voce:

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF101	Core Paper1 –Principles of Accounting				
Batch 2024 – 2025	Semester I	Hours/Week 6	Total Hours 90	Credits 5	Employability

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.
	CO5	Analyzing the effect of business transactions 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
CO5	S	H	H	S	S

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF102	Core Paper 2–Business Organization and Management				
Batch 2024 – 2025	Semester I	Hours/Week 4	Total Hours 60	Credits 3	Entrepreneurship

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 (12 Hours)

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, 20th edition 2019

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- Prasad L M, Sultan Chand and Co Ltd, 10th Revised Edition 2020

MAPPING

<div style="text-align: center;"> PSO <div style="border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 100px; position: relative;"> <div style="position: absolute; top: 0; left: 0; right: 0; bottom: 0; border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black;"></div> </div> </div>	PSO1	PSO2	PSO3	PSO4	PSO5
	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
CO5	S	S	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF1A1	Allied Paper 1 - Business Economic				
Batch 2024 – 2025	Semester I	Hours/Week 6	Total Hours 90	Credits 5	Entrepreneurship

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 prevail in 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 Equity - 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

(18Hours)

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
CO5	S	M	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF203	Core Paper 3 –Financial Accounting				
Batch 2024 – 2025	Semester II	Hours/Week 6	Total Hours 90	Credits 5	Employability

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 effects 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

PSO CO	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
CO5	S	S	H	S	H

S– Strong

H–High

M– Medium

L – Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF204	Core Paper 4-Principles of Marketing				
Batch 2024 – 2025	Semester II	Hours/Week 4	Total Hours 60	Credits 3	Entrepreneurship

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 promotion 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
CO5	S	S	H	S	H

S – Strong

H –High

M – Medium L – Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF2A2	Allied Paper 2 – Principles of Insurance				
Batch 2024 – 2025	Semester II	Hours/Week 6	Total Hours 90	Credits 5	Entrepreneurship

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:

Power point 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> <div>PSO</div> <div>CO</div> </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
CO5	M	S	H	S	M

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF305	Core Paper 5 – Higher Financial Accounting				
Batch 2024 – 2025	Semester III	Hours/Week 5	Total Hours 75	Credits 5	Employability

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 frame work 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

(15 Hours)

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

Unit - II

(15 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

(15 Hours)

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

Unit - IV

(15 Hours)

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

Unit – V**(15 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-study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

PowerPoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

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> <div>PSO</div> <div>CO</div> </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
CO5	S	S	H	S	H
<div> <div>S– Strong</div> <div>H– High</div> <div>M– Medium</div> <div>L– Low</div> </div>					

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF306	Core Paper 6 – Business Law				
Batch 2024 – 2025	Semester III	Hours/Week 3	Total Hours 45	Credits 3	Entrepreneurship

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 (9 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 (9 Hours)

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

Unit – III (9 Hours)

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

Unit - IV (9 Hours)

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

Unit - V**(9 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 ND, 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
CO5	S	S	H	S	H

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF407	Core Paper 7 – Corporate Accounting				
Batch 2024 – 2025	Semester IV	Hours/Week 4	Total Hours 60	Credits 4	Employability

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

(12 Hours)

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

Unit - II

(12 Hours)

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

Unit – III

(12 Hours)

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

Unit - IV

(12 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**(12 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
CO5	S	S	H	S	H

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF408	Core Paper 8 - Financial Management				
Batch 2024 – 2025	Semester IV	Hours/Week 4	Total Hours 60	Credits 3	Employability

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 in formation 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

(12 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

(12 Hours)

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

Unit - III

(12 Hours)

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals –

Cost of Retained Earnings – Weighted average Capital.

Unit - IV**(12 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**(12 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,3rdEdition,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	H	H	S	M
CO2	H	M	H	S	H
CO3	H	H	M	S	H
CO4	S	H	H	H	H
CO5	S	S	H	S	H
S– Strong H–High M– Medium L–Low					

UAF 25

24UAF509

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF509		Core Paper 9 – Higher Corporate Accounting			
Batch 2024 – 2025	Semester V	Hours/Week 6	Total Hours 90	Credits 5	Employability

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 valuation 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 (Up to 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
CO5	S	M	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF510		Core Paper10 – COST ACCOUNTING			
Batch 2024 – 2025	Semester V	Hours/Week 6	Total Hours 90	Credits 5	Employability

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	Construct 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, concepts and 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)

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

<div>PSO</div> <div>CO</div>	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
CO5	S	M	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF511	Core Paper11 - Income Tax Law & Practice				
Batch 2024 – 2025	Semester V	Hours/Week 6	Total Hours 90	Credits 4	Employability, Skill Development

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 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
CO5	S	M	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF512		Core Paper 12 - Business Research Methods			
Batch 2024 – 2025	Semester V	Hours/Week 5	Total Hours 75	Credits 3	Employability, Entrepreneurship

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 Research Design – 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. Saravanel, 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
CO5	S	M	H	S	H

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

UAF 33**24UAF613**

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF613		Core Paper 13 – Management Accounting			
Batch 2024 – 2025	Semester VI	Hours/Week 6	Total Hours 90	Credits 3	Employability

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****(18 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**(18 Hours)**

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

Unit - III**(18 Hours)**

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

Unit - IV**(18 Hours)**

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

Unit – V**(18 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

<div>PSO</div> <div>CO</div>	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
CO5	H	S	M	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF614		Core Paper 14 – Goods and Service Tax and Customs Law			
Batch 2024 – 2025	Semester VI	Hours/Week 4	Total Hours 60	Credits 3	Employability, Entrepreneurship

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 framework in real ti 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 and custom duties

Syllabus

Unit-I

(12 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) – Taxes subsumed 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

(12 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

(12 Hours)

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

Unit-IV**(12 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**(12 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
CO5	S	M	H	S	H

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF615	Core Paper 15 – Auditing				
Batch 2024 – 2025	Semester VI	Hours/Week 4	Total Hours 60	Credits 3	Employability

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 and responsibilities of an auditor

Syllabus

Unit - I

(12 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

(12 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

(12 Hours)

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

Unit - IV

(12 Hours)

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

Unit - V**(12 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

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

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF616	Core Paper 16 – Financial Market and Services				
Batch 2024 – 2025	Semester VI	Hours/Week 5	Total Hours 75	Credits 3	Entrepreneurship

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 and securitization

Syllabus

Unit – I (15 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 (15 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 (15 Hours)

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

Unit – IV

(15 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

(15 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
CO5	S	M	H	S	H

S– Strong

H–High

M– Medium

L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF6Z1	Project & Viva voce				
Batch 2024 – 2025	Semester VI	Hours/Week 4	Total Hours 60	Credits 5	Employability, Skill Development

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)

K1 to K5	CO1	Improvement in the erudition of business research
	CO2	Reconginzation of the interested business area of the students
	CO3	Identifying the practical problems in different fields and collecting data
	CO4	Accretion in the awareness level of the students research tools and techniques
	CO5	Preparation of report for the project and evaluating the reports

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.

Components of Continuous Internal Assessment

Project/Case study		
Review	15	20
Regularity	5	

ESE Project Viva Voce:

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

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	H	S
CO2	H	S	S	M	H
CO3	S	H	S	H	H
CO4	S	S	M	H	S
CO5	H	S	S	M	H

S – Strong

H – High

M – Medium

L – Low

UAF 43

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 1–Entrepreneurship Development					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Entrepreneurship

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 and 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).

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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.

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

PowerPoint presentation/Seminar/Discussion/Assignment

Text book

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

Reference Books

1. Entrepreneurial Development- Saravanavel, 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
CO5	S	M	H	S	H

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

UAF 45

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 2 –Working Capital Management					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Entrepreneurship

Course Objectives

1. To provide a theoretical frame work 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.

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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.

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 - I M 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
CO5	H	M	S	M	S

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

UAF 47

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 3 – Business Environment					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Entrepreneurship

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 the 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 of Business 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
CO5	H	M	S	M	S

S– Strong H–High M– Medium L–Low

UAF 49

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 4 – Human Resource Management					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Entrepreneurship

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

UAF 50**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

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

S– Strong

H–High

M– Medium

L–Low

UAF 51

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 5 – Consumer Affairs					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Skill Development, Entrepreneurship

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection
6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (COs)

K1 - K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service standards.
	CO4	Analyze to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

Syllabus

Unit I

15 Hours

Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit II

15 Hours

The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

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

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, 2086. Any change in law would be added appropriately after the new law is notified.

Teaching Methods:

Smart Class rooms /Power Point Presentations / Seminars/Quiz /Discussion /Flipped Classrooms

SUGGESTED READINGS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :-www.consumereducation.in
8. Empowering Consumers e-book,www.consumeraffairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 2086 and its later versions.

UAF 54
MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	H	S	S
CO 2	H	S	H	H	M
CO 3	S	S	S	H	S
CO 4	M	H	H	S	M
CO 5	S	M	H	S	S

UAF 55

Programme Code:20		Programme Name: B.COM (A&F)			
Major Elective Paper 6 – Business Finance					
Batch 2024 – 2025	Semester -	Hours/Week 5	Total Hours 75	Credits 5	Entrepreneurship

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 framework of business finance
	CO2	Understand the important financial services and recent developments
	CO3	Learn the value of Investments.
	CO 4	Gaining the knowledge of the various Indian financial services sector.
	CO 5	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 capitalization v/s under capitalization; balanced capitalization, meaning and importance.

UAF 56

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 McGraw-Hill, 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

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
CO5	H	M	S	M	S

S– Strong

H–High

M–Medium **L**–L

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UGC3S1	Skill Based Subject –1 – Cyber Security				
Batch 2024 – 2025	Semester III	Hours/Week 2	Total Hours 30	Credits 3	--

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">K1</div> <div style="margin: 0 5px;">↑</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">K5</div> </div>	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
	CO2	To Know about Cyber Terrorism and its preventive measures
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
	CO4	To Understand about E-mail and Social Media Issues
	CO5	To Describe about various legal responses to Cybercrime

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

7 Hours

Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.

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 Cyber Security”, BPB Publications, 1st Edition, 2017.

2. Anand Shinde, “**Introduction to Cyber Security-Guide to the world of Cyber Security**”,Notion Press,2021.
3. Paul Grishman, “**Cyber Terrorism- The use of the Internet for Terrorist Purpose**”,Axis Publication,1st Edition 2010.
4. Shilpa Bhatnagar, “**Encyclopaedia of Cyber and Computer Hacking**”, Anmol Publications, 1st Edition 2009.

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 - Safescrypt
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/>

Question Paper Pattern**Duration: 3 hrs****Max: 75 marks****Section - A (10x1=10)****Choose the correct answer****Section - B (5x5=25)****Short answer questions, either or type, one question from each unit.****Section - C (5x8=40)****Essay answer questions, either or type, one question from each unit.****CIA EXAMINATION MARK BREAKUP**

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

UAF 59

24UAF4S2

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF4S2	Skill Based Subject –2 -Competitive Skill Enhancement (Online)				
Batch 2024 – 2025	Semester III	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

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
	CO5	Getting knowledge about the competitive examinations

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 – Data interpretation: Table charts – Bar charts – Pie charts – Line charts.

Unit - III

(6 Hours)

GENERAL APTITUDE: Finance – Tax – Banking – Insurance – Legal Aspects – Abbreviations (Theoretical Aptitude 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.

Teaching Methods:

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

Text Book

4. Quantitative Aptitude – Dr.R.S.Aggarwal, S.Chand Publications, Amazon. Edition 2023

Reference Book

1. Verbal and Non-verbal Reasoning - Dr.R.S.Aggarwal, S.Chand Publications, Amazon. Edition 2023

Web Reference :

1. https://www.amazon.in/s?k=quantitative+aptitude+rs+agarwal&crid=3C9DDD4U8JNJA&sprefix=quantitative+aptitude+%2Caps%2C210&ref=nb_sb_ss_ts-doa-p_1_22
2. https://www.amazon.in/Modern-Approach-Non-Verbal-Reasoning-2022-23/dp/9355011539/ref=pd_bxgy_img_d_scc1_1/258-1795721-7745764?pd_rd_w=HGOYE&content-id=amzn1.sym.1f08c8d0-e19e-4bbb-853e-6e21a6db282c&pf_rd_p=1f08c8d0-e19e-4bbb-853e-6e21a6db282c&pf_rd_r=1S7HVT7T3RB5BCKVCRA2&pd_rd_wg=uwiMZ&pd_rd_r=e69fa2e6-5ea2-471f-ad4d-405aefc7e6ab&pd_rd_i=9355011539&psc=1

MAPPING

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

S– Strong

H–High

M– Medium L–Low

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF6S3	Skill Based Subject III - Basics Of Intellectual Property Right's				
Batch 2024 – 2025	Semester VI	Hours/Week 2	Total Hours 30	Credits 2	--

COURSE OBJECTIVES

- To create awareness about recent trends in IPR and Innovation
- To explore the basic concepts IPR
- To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.
- To learn more about managing IP rights and legal aspects.

COURSE OUTCOMES

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

<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">K1</div> <div style="margin: 0 10px;">↑</div> </div> <div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">K5</div> <div style="margin: 0 10px;">↓</div> </div>	CO1	Know about basic concepts of IPR and patent
	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

UNIT – I

(6 hours)

Introduction -origin and development of Intellectual Property Rights (IPR), need for protecting IP, **Patents:** Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure

UNIT – II

(6 hours)

Copyrights: Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. **Industrial Designs:** Kind of protection provided in Industrial design. **Geographical Indication of Goods:** Basic aspects and need for the registration.

UNIT – III

(6 hours)

Trade Marks: Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. **Trade Secrets:** Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.

UNIT – IV

(6 hours)

Protection of traditional knowledge - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. **Protection of Plant Varieties** - Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.

UNIT- V

(6 hours)

Managing IP Rights: Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. **Transferring IP Rights:** Assignment contract, license agreement, deed of assignment. Infringement and enforcement.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

TEXT BOOKS

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

REFERENCES

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

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF5X1	Extra Departmental Course: Personal Investment Avenues				
Batch 2024 – 2025-	Semester V	Hours/Week 2	Total Hours 30	Credits 3	Employability, Entrepreneurship

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- Pros and Cons, Co-operative Deposits: Types - Pros and Cons, Public Provident Fund Deposits- Pros and Cons.

Unit II

(6 Hours)

Bonds – Meaning- features- types -Government Securities, GOI Relief Bonds, Government Agency Securities, PSU Bonds, RBI Bond- Pros and Cons. Mutual Fund –Meaning – features –types of mutual fund Schemes – Pros and Cons.

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- equity shares- definition- types - equity shares -Pros and Cons. Preference shares- definition- types - equity shares -Pros and Cons. Debentures – meaning- definition- types - equity shares -Pros and Cons. * **Money Markets Investments – Treasury Bill**, Commercial purpose, Certificate of Deposits- Pros and Cons.

Unit V**(6 Hours)**

LIC – meaning- features – schemes - Financial Assets – Endowment assurance Policy, Money Back Policy, Whole Life Policy, Premium Back Term Assurance Policy and General Insurance for any kind of assets- Pros and Cons. Investments in commodity, gold, bullion, paintings and ancient coins - Pros and Cons

*** Denotes Self study**

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

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion/Flipped Class/Peer Learning/Experiential Learning/Blended Learning

Text book

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 13th Edition, 2009
2. Financial Markets and Services – Gordon & Natarajan - Himalaya Publishing House, 2nd Edition, 2015

Reference Books

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand&Co.Ltd, 13th Edition, 2000
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 6th Edition, 2009

MAPPING

<div style="text-align: center;"> PSO CO </div>	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	H
CO2	H	S	M	S	M
CO3	H	S	H	H	H
CO4	S	H	S	M	S
CO5	H	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

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

Section - C (5x8=40)

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

CIA EXAMINATION MARK BREAKUP**(For Theory Only)**

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

Programme Code: 20	B.Com Accounting and Finance		
Course Code 24EVS101	Title of the Paper: PART IV – ENVIRONMENTAL STUDIES		
Batch 2024-2025	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 “Eco citizens” 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-K5	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
	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

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 – Producers, 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 (6hours)

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 – Flood, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT -V SOCIAL ISSUES AND THE ENVIRONMENT (6 hours)

Sustainable Development – Urban problems related to energy – Water Conservation Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmada 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 -.

Teaching Methods:

Smart class room, Power point Presentation, Seminar, Quiz, Discussion & Assignment

TEXT BOOK

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

REFERENCE BOOKS

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

Question Paper Pattern for General papers
Environmental Studies

24EVS101

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	B.Com Accounting and Finance		
Course Code 24VED201	Title of the Paper: PART-IV VALUE EDUCATION : MORAL AND ETHICS		
Batch 2024-2025	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 Completion of the Course the student will be able to

K1  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 – Udharn Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiyadi Valliammai – Velu Nachiyar – Vanchinathan

UNIT IV: (8 Hours)

Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.

UNIT V: (8 Hours)

Isha kriya -Surya Shakthi and its benefits.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

Text Books:

- Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 3rd Edition (2024).

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).

Question Paper Pattern**Duration: 3 hours****Total Marks: 50****Answer all Questions (5 x 10 = 50 Marks)**

Essay type, either or type questions from each unit.

Programme Code: 20	Programme Name: B.COM (A&F)		
Course Code: 24UHR3N1	PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS		
Batch 2024-2025	Hours/Week 2	Total Hours 30	Credits 2

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

K1 ↑ ↓	CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.
	CO2	To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.
	CO3	To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.
	CO4	To comprehend the legal provisions and policies that foreground the safety of children in the society and to promote awareness.
K5	CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

SYLLABUS

UNIT I (6 Hours)

HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution Of India

UNIT II (6 Hours)

WOMEN EMPOWERMENT IN INDIA: Feminism And Sexual Violence - Women And Liberation

UNIT III (6 Hours)

GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power And Science

UNIT IV (6 Hours)

RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children

UNIT V**(6 Hours)**

SOGIESC RIGHTS: Understanding SOGIESC- basic Definitions- inclusivity of SOGIESC-importance of studying SOGIESC- presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripathi- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

Books for Study:

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

REFERENCES:

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

Proprietor: Usha Jaganathan, Refugee Law

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

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

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

3. Intersex.

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

4. SOGIESC Personalities:

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

https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi

https://en.wikipedia.org/wiki/Akkai_Padmashali

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

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

5. SOGIESC Rights and laws

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

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

QUESTION PAPER PATTERN

(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	Programme Name: B.COM (A&F)		
Course Code: 24UWR4N2	PART IV -NON MAJOR ELECTIVE –II WOMEN’S RIGHTS		
Batch 2024-2025	Hours/Week 2	Total Hours 30	Credits 2

Course 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.

WOMEN'S RIGHTS**24UWR4N2****QUESTION PAPER PATTERN****Duration: 3 Hours****(External only)
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.