

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



**DEPARTMENT OF COMMERCE (ACCOUNTING AND FINANCE)**

**CURRICULUM AND SCHEME OF EXAMINATIONS**

**(2023-2026 Batch)**

**KONGUNADU ARTS AND SCIENCE COLLEGE**  
**(AUTONOMOUS)**  
**COIMBATORE 641029**

**Vision**

Developing the total personality of every student in a holistic way by adhering to the Principles of **Swami Vivekananda** and **Mahatma Gandhi**.

**Mission**

- Imparting holistic and man-making education with emphasis on character, culture and value - moral and ethical.
- Designing the curriculum and offering courses that transform its students into value added skilled human resources.
- Constantly updating academic and management practices towards total quality management and promotion of quality in all spheres.
- Extending the best student support services by making them comprehensive and by evolving a curriculum relevant to student community and society at large.
- Taking steps to make education affordable and accessible by extending scholarships to the meritorious and economically disadvantaged students.
- Molding the teachers in such a way that they become the role models in promoting Higher Education.

**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.

# KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

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

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2023-2024)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
<b>I</b>	I	23TML101	Language I@	6	25	75	100	3	3
	II	23ENG101	English -I	6	25	75	100	3	3
	III	23UAF101	Core Paper 1 –Principles of Accounting	6	25	75	100	3	5
	III	23UAF102	Core Paper 2 – Business organization And Management	4	25	75	100	3	3
	III	23UAF1A1	Allied Paper 1 – Business Economic	6	25	75	100	3	5
	IV	23EVS101	Environmental Studies **	2	-	50	50	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>21</b>
<b>II</b>	I	23TML202	Language II@	6	25	75	100	3	3
	II	23ENG202	English –II	6	25	75	100	3	3
	III	23UAF203	Core Paper 3 –Financial Accounting	6	25	75	100	3	5
	III	23UAF204	Core Paper 4 –Principles of Marketing	4	25	75	100	3	3
	III	23UAF2A2	Allied Paper 2 – Principles of Insurance	6	25	75	100	3	5
	IV	23VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>21</b>
<b>III</b>	I	23TML303	Language III@	6	25	75	100	3	3
	II	23ENG303	English –III	6	25	75	100	3	3
	III	23UAF305	Core Paper 5 –Higher Financial Accounting	5	25	75	100	3	5
	III	23UAF306	Core Paper 6 – Business Law	3	25	75	100	3	3
	III	23UAF3A3	Allied Paper 3 – Business Mathematics	6	25	75	100	3	5
	IV	23UGC3S1	Skill Based subject 1- Cyber Security	2	100	-	100	3	3
	IV	23TBT301/ 23TAT301/ 23UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
	<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>-</b>	<b>24</b>
<b>IV</b>	I	23TML404	Language IV@	6	25	75	100	3	3
	II	23ENG404	English –IV	6	25	75	100	3	3
	III	23UAF407	Core Paper 7 –Corporate Accounting	4	25	75	100	3	4
	III	23UAF408	Core Paper 8 – Financial Management	4	25	75	100	3	3
	III	23UAF4A4	Allied Paper 4 - Business Statistics	6	25	75	100	3	5
	IV	23UAF4S2	Skill Based subject 2- Competitive Skill Enhancement (Online)	2	25	75	100	3	3
	IV	23TBT402/ 23TAT402/	Basic Tamil* / Advanced Tamil**/	2	-	75	75	3	2

		23UWR4N2	Non-major elective- II**						
		<b>Total</b>		<b>30</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>-</b>	<b>23</b>
<b>V</b>	III	23UAF509	Core Paper 9 –Higher Corporate Accounting	6	25	75	100	3	5
	III	23UAF510	Core Paper 10 –Cost Accounting	6	25	75	100	3	5
	III	23UAF511	Core Paper 11 –Income Tax Law & Practice	6	25	75	100	3	4
	III	23UAF512	Core Paper 12 –Business Research methods	5	25	75	100	3	3
	III	23UAF5E1	Major Elective 1	5	25	75	100	3	5
	IV	-	<b>EDC</b>	2	100	-	100	3	3
	-	<b>23UAF5IT</b>	<b>Internship Training ****</b>	Grade					
		<b>Total</b>		<b>30</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>25</b>
<b>VI</b>	III	23UAF613	Core Paper 13 –Management Accounting	6	25	75	100	3	3
	III	23UAF614	Core Paper 14 –Goods and service tax and customs Law	4	25	75	100	3	3
	III	23UAF615	Core Paper 15 -Auditing	4	25	75	100	3	3
	III	23UAF616	Core Paper 16 –Financial Market service	5	25	75	100	3	3
	III	23UAF6E2	Major Elective 2	5	25	75	100	3	5
	III	23UAF6Z1	Project & Viva voce***	4	20	80	100	-	5
	IV	23UAF6S3	Skill Based subject 3- Computer Applications (Tally & Internet) Practical	2	40	60	100	3	3
		<b>Total</b>		<b>30</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>25</b>
	V	23NCC \$/NSS/YRC /PYE/ECC/RRC/ WEC101#	Cocurricular Activities*	-	50	-	50	-	1
<b>Grand Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3800</b>	<b>-</b>	<b>140</b>

**Note:**

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

\$ 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 – 23HIN/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 viva voce – 60 marks; Viva voce – 20 marks; Internal-20 marks

The remaining 4 hours are allotted for Project Viva voce Work which will not be accounted for Staff workload.

\*\*\*\* 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

**Non-Major Elective Papers**

1. Human Rights
2. Women's Rights

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

**23UAF5X1 – 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/nan Mudhalvan	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
		<b>Total</b>	<b>3800</b>	<b>140</b>

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

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

### Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75) Converted to 15	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Theory			
CIA I	75	(50+50) Converted to 15	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Practical			
CIA Practical		10	25
Observation Notebook		10	
Attendance		5	
Practical (Allied)			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	
Project/Case study			
Review		15	20
Regularity		5	

### BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

#### 1. Theory Examination:

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

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



**(ii) CIA I & II and ESE: 50 Marks**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	50**
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 5 = 25	Descriptive / Detailed	

**\*\*For ESE 50 marks converted to 25 marks.**

**2. ESE Practical Examination:**

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

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

**3. ESE Project Viva Voce:**

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

## UAF 01

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
<b>CourseCode:23UAF101</b>		Core Paper1 –Principles of Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	I	6	90	5

## Course Objectives

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

## Course Outcomes (CO)

K1 – K5	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
	CO4	Applying the use of the fundamental accounting equation to analyze 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, 6<sup>th</sup> revised edition, Reprint 2021

**Reference Books**

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

**MAPPING**

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

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

## UAF 03

<b>ProgrammeCode:</b> 20		Programme Name: B.COM (A&F)		
<b>CourseCode:</b> 23UAF102		Core Paper 2–Business Organization and Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	I	4	60	3

## Course Objectives

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

## Course Outcomes (CO)

<b>K1-K5</b>	<b>CO1</b>	Understanding the basic concepts of business organizations and Management
	<b>CO2</b>	Identifying the factors involved in determining the formation of business units and Management
	<b>CO3</b>	Applying the ethics of business in the ordinary trade and Identifying the Importance of the management process.
	<b>CO4</b>	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.

## 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.

**UAF 04****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
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**Text Books**

1. Business Organization Management - Y.K. Bhushan, Sultan Chand & Sons, 20<sup>th</sup>edition2019

**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,1<sup>st</sup> Revised Edition, 2016
3. Fundamentals of Business Organization & Management –Bhushan Y K, Shukta, Sultan Chand &Sons, 19<sup>th</sup> edition 2013,
4. Principles and practice of management- Prasad L M, Sultan Chand and Co ltd, 10<sup>th</sup> Revised Edition2020

**MAPPING**

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

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

**UAF 05**

<b>ProgrammeCode:20</b>		Programme Name : B.COM (A&F)		
<b>CourseCode:23UAF1A1</b>		Allied Paper 1 - Business Economic		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	I	6	90	5

**Course Objectives**

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

**Course Outcomes (CO)**

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

**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
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**Text Book**

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

**Reference Books**

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

**MAPPING**

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

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

**UAF 07****23UAF203**

ProgrammeCode:20		Programme Name : B.COM (A&F)		
CourseCode:23UAF203		Core Paper 3 –Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2026	II	6	90	5

**Course Objectives**

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

**Course Outcomes (CO)**

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

**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, 6<sup>th</sup> revised edition, Reprint 2021

**Reference Books**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21<sup>st</sup> revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11<sup>th</sup> revised Edition, 2017
3. Advanced Accountancy - Dr.M.A. Arulanandam, Dr.K.S.Raman, 7<sup>th</sup> 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

**S**– Strong

**H**–High

**M**– Medium

**L** – Low

**23UAF204****UAF 09**

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:23UAF204		Core Paper 4-Principles of Marketing		
Batch 2023-2026	Semester II	Hours/Week 4	Total Hours 60	Credits 3

**Course Objectives**

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

**Course Outcomes (CO)**

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

**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.

## UAF 10

## 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, 15<sup>th</sup> Edition 2015, Pearson Education India.
4. Modern Marketing - Pillai R S N & Bhagavathi, S.Chand & Sons, 5<sup>th</sup> edition 2016

**MAPPING**

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

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

## UAF 11

23UAF2A2

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:23UAF2A2		Allied Paper II– Principles of Insurance		
Batch 2023-2026	Semester II	Hours/Week 6	Total Hours 90	Credits 5

### Course Objectives

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

### Course Outcomes (CO)

<b>K1-K5</b>	<b>CO1</b>	Acquire knowledge on basics of insurance
	<b>CO2</b>	Understand the principles of insurance business
	<b>CO3</b>	Demonstrate the types of insurance
	<b>CO4</b>	Summarize the policies of insurance company

### 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, 22<sup>nd</sup> 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, 2<sup>nd</sup> 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, 13<sup>th</sup> Edition, 2016.

**MAPPING**

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

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

## UAF 13

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:23UAF305		Core Paper 5 – Higher Financial Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	III	5	75	5

## Course Objectives

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

## Course Outcomes (CO)

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

## 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**

PowerPointpresentation/Seminar/Quiz/Discussion/Assignment-Googleclassroom

**Text Book**

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

**Reference Books**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21<sup>st</sup> revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11<sup>th</sup> revised Edition, 2017
3. Advanced Accountancy- Dr.M.A. Arulanandam, Dr.K.S.Raman, 7<sup>th</sup> 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

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

**UAF 15**

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:23UAF306		Core Paper 7 – Business Law		
Batch 2023-2026	Semester III	Hours/Week 3	Total Hours 45	Credits 3

**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)**

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

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

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

**Unit - II (12 Hours)**

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

**Unit – III (12 Hours)**

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

**Unit - IV (12 Hours)**

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



**Unit - V**

**(12 Hours)**

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

**\*denotes Self study**

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

Teaching Methods

Power point presentation / Seminar/Quiz / Discussion /Assignment

**Text Book**

1. Elements of Mercantile Law - Kapoor ND, Sultan Chand & Sons, 38<sup>th</sup> revised Edition, 2020

**Reference Books**

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

**MAPPING**

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

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

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
CourseCode:23UGC3S1		Skill Based Subject –1 – Cyber Security		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	III	2	30	3

### Course Objectives

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

### Course Outcomes (CO)

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

### Syllabus

#### Unit I

(6 Hours)

Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition- Different modes of cyber fraud- Cyber fraud in India. Cyber pornography.

#### Unit II

(6 Hours)

Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods -Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types –Cyber-attacks.

#### Unit III

(5 Hours)

Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy - E-Commerce security issues.

#### Unit IV

(6 Hours)

Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.

**Unit V**

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

**Teaching Methods:**

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

**Text Book**

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

**Reference Books**

1. Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, “Fundamental of CyberSecurity”, BPB Publications, 1<sup>st</sup> Edition, 2017.
2. Anand Shinde, “Introduction to Cyber Security-Guide to the world of CyberSecurity”, Notion Press, 2021.
3. Paul Grishman, “Cyber Terrorism- The use of the Internet for Terrorist Purpose”, Axis Publication, 1<sup>st</sup> Edition 2010.
4. Shilpa Bhatnagar, “Encyclopedia of Cyber and Computer Hacking”, Anmol Publications, 1<sup>st</sup> 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](http://www.safescrypt.com) - Safes crypt
9. [www.nic.in](http://www.nic.in) – National Informatics Centre
10. <https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint>

<https://geekflare.com/digital-footprint/>

**UAF 19****23UAF407**

<b>Programme Code:</b> 20		Programme Name: B.COM (A&F)		
<b>Course Code:</b> 23UAF407		Core Paper 7 – Corporate Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	IV	4	60	4

**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)**

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

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

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

**Unit - II****(15 Hours)**

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

**Unit – III****(15 Hours)**

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

**Unit - IV****(15 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****(15 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, 6<sup>th</sup> Edition, Reprint 2021

**Reference Books:**

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

**MAPPING**

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

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

UAF 21		23UAF408		
<b>Programme Code:</b> 20		Programme Name: B.COM (A&F)		
<b>Course Code:</b> 23UAF408		Core Paper 8 - Financial Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	IV	3	45	3

### Course Objectives

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

### Course Outcomes (CO)

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

### 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, 3<sup>rd</sup> Edition, 2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt Ltd, Second edition, 2019

**MAPPING**

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

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

**UAF 23**

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
CourseCode:23UAF4S2		Skill Based Subject –2 -Competitive Skill Enhancement (Online)		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	IV	2	30	3

**Course Objectives**

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

**Course Outcomes  
(CO)**

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

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

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

**UNIT - II****(6 Hours)**

REASONING APTITUDE: Analytical reasoning – logical problems – Arithmetic reasoning – 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.

**MAPPING**

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

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

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
<b>CourseCode:23UAF509</b>		Core Paper 9 – Higher Corporate Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	V	6	90	5

**Course Objectives**

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

**Course Outcomes (CO)**

<b>K1-K5</b>	<b>CO1</b>	Knowing the nature and purpose of company accounts.
	<b>CO2</b>	Describing the company accounting principles and regulations in Accordance with the companies Act.
	<b>CO3</b>	Determining the various schedules of corporate accounting.
	<b>CO4</b>	Knowledge in the practical applications of corporate accounting of Banking and Insurance.

**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, 6<sup>th</sup> Revised edition, Reprint 2021

**Reference Books**

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

**MAPPING**

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

**S– Strong**

**H–High**

**M– Medium**

**L–Low**

**UAF 27****23UAF510**

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:23UAF510		Core Paper10 – COST ACCOUNTING		
Batch 2023-2026	Semester V	Hours/Week 6	Total Hours 90	Credits 4

**Course Objectives**

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

**Course Outcomes (CO)**

<b>K1-K5</b>	<b>CO1</b>	Understand the several cost concepts involved in business
	<b>CO2</b>	Recognize the importance of material issues and its pricing
	<b>CO3</b>	Apply the methods implicated in cost for a better industrial Performance
	<b>CO4</b>	Construe the impact of the select cost method

**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)**

## UAF 28

**23UAF510**

**(18 Hours)**

### Unit - V

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
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### Text book

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

### Reference books

1. Cost Accounting – Pillai & Bagavathi RSN, S. Chand & Co, 7<sup>th</sup> Revised Edition, 2017
2. Cost and Management Accounting - Iyengar S.P, S. Chand & Co, 10<sup>th</sup> 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

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

**S**– Strong

**H**–High

**M**– Medium

**L**–Low

**UAF 29****23UAF511**

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:23UAF511		CorePaper11 - Income Tax Law & Practice		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	V	6	90	4

**Course Objectives**

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

**Course Outcomes (CO)**

<b>K1-K5</b>	<b>CO1</b>	Develop the ability of basic concepts and principles of income tax.
	<b>CO2</b>	Understand the purpose and scope of income tax.
	<b>CO3</b>	Classify the various types of incomes in all the heads.
	<b>CO4</b>	Compute the taxable incomes and exempted incomes and filing of returns.

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

Income Tax Act – Definition of income – Assessment year – Previous year – Assesse – 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.

## UAF 30

**23UAF511**

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
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**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

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

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

## UAF 31

### 23UAF512

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:23UAF512		Core Paper 12 - Business Research Methods		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	V	5	75	3

### Course Objectives

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

### Course Outcomes (CO)

<b>K1-K5</b>	<b>CO1</b>	Understanding the ethical issues associated with the conduct of research.
	<b>CO2</b>	Clearly identify the business problems and effective ways to answer those Problems
	<b>CO3</b>	Students can able to formulate and present effective research reports.
	<b>CO4</b>	Analyses and summaries key issues for further research.

### 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, 4<sup>th</sup> Edition, 2019

**Reference Books**

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

**MAPPING**

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

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

**UAF 33****23UAF613**

<b>Programme Code:20</b>		Programme Name: B.COM (A&F)		
<b>Course Code:23UAF613</b>		Core Paper 13 – Management Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2023-2026	VI	5	75	3

**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)**

<b>K1-K5</b>	<b>CO1</b>	Able to know objectives and needs of management accounting.
	<b>CO2</b>	Understand the classification of ratios and statement.
	<b>CO3</b>	Demonstrate the ratios and budgetary control.
	<b>CO4</b>	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.

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

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

**Unit – II****(15 Hours)**

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

**Unit - III****(15 Hours)**

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

**Unit - IV****(15 Hours)**

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

**Unit - V****(15 Hours)**

Budgeting and Budgetary control – Definitions - Importance – Essential of budgetary Control – Preparation of functional budgets –Cash, Production, Sales, Flexible. **\*Importance and Classification of budgets.**

**\*Denotes Self study**

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

**Note: Problem 80%and Theory 20%**

**Teaching Methods:**

Power point presentation / Seminar / Quiz / Discussion / Assignment

**Text Book**

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

**Reference Books**

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3<sup>rd</sup>Reprint2021
2. Cost and Management Accounting- Saxena V.K. & C. D. Vashist, Sultan Chand & sons, 18<sup>th</sup>Edition, Reprint 2011
3. Management Accounting - Ramachandran & Srinivasan, Reprint 2020
4. Management Accounting – A. Murthy, S. Gurusamy, Vijay Nicole Imprints, Private Limited, 2013.

**MAPPING**

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

**S**– Strong

**H**–High

**M**– Medium

**L**–Low

**UAF 35****23UAF614**

<b>Programme Code:</b> 20		Programme Name: B.COM (A&F)		
<b>Course Code:</b> 23UAF614		Core Paper 14 – Goods and Service Tax and Customs Law		
Batch 2023-2026	Semester VI	Hours/Week 4	Total Hours 60	Credits 3

**Course Objectives**

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

**Course Outcomes (CO)**

<b>K1-K5</b>	<b>CO1</b>	Exemplify the Laws and Acts involved in Indirect Taxation
	<b>CO2</b>	Deduce the working of Goods and Services Tax and its need for Development of an economy
	<b>CO3</b>	Employ their ideas to prepare an effective Taxation frame work in relating Business and make benefit out of it
	<b>CO4</b>	Applying the uses of GST and custom duties.

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

Goods and Service Tax Introduction – Meaning – Objectives – Scope – Need for GST - **Advantages of GST** - Dual concepts ( SGST – CGST – IGST - UTGST) - Types of Rates under GST (Exemptions) – 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****(15 Hours)**

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

**UNIT-III****(15 Hours)**

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

## UNIT-IV

(15 Hours)

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

## UNIT-V

(15 Hours)

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

\* denotes Self study

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

### Teaching Methods

Power Point presentation/Seminar/Discussion/Assignment

### Text book

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

### Reference Books

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

### MAPPING

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

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

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:23UAF615		Core Paper 15 – Auditing		
Batch 2023-2026	Semester VI	Hours/Week 4	Total Hours 60	Credits 3

### Course Objectives

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

### Course Outcomes (CO)

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

### Syllabus

#### Unit - I (15 Hours)

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

#### Unit – II (15 Hours)

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

#### Unit - III (15 Hours)

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

#### Unit - IV (15 Hours)

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

**Unit - V**

**(15 Hours)**

Company audit – Audit of Share capital and share transfer - Appointment and removal of auditor –

Audit report – Content of Audit Report.\***Rights – Duties – liabilities of auditor.**

**\*Denotes Self Study.**

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

**Teaching Methods**

Power point presentation/Seminar/Quiz/Discussion/Assignment

**Text book**

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

**Reference Books**

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

**MAPPING**

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

**S– Strong**

**H–High**

**M– Medium**

**L–Low**

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
<b>CourseCode:23UAF616</b>		Core Paper 16 – Financial Market and Services		
Batch 2023-2026	Semester VI	Hours/Week 5	Total Hours 75	Credits 3

### 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)

<b>K1-K5</b>	<b>CO1</b>	Obtaining knowledge about the functions and benefits of money Markets, Capital markets and other financial intermediaries.
	<b>CO2</b>	Understanding the financial institutions and the working of mutual funds.
	<b>CO3</b>	Enabling to take decisions regarding deposits in mutual funds and Capital markets.
	<b>CO4</b>	Discovering the ideas on the financial system

### 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.**



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23UAF616

### 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
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### Text Book

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11<sup>th</sup> 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, 9<sup>th</sup> Edition, 2020
3. Financial Management - M Y Khan and Jain, Tata Mc Graw Hill, 8<sup>th</sup> Edition, 2019
4. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication, 5<sup>th</sup> Edition Reprint 2019

## MAPPING

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

**S**– Strong

**H**–High

**M**– Medium

**L**–Low

**UAF 41****23UAF6Z1**

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
<b>CourseCode:23UAF6Z1</b>		Project and Viva-Voce		
Batch 2023-2026	Semester VI	Hours/Week 4	Total Hours 60	Credits 5

**Course objectives**

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

**Course Outcomes (CO)**

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

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

**Project Report present            35 marks**

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

**CIA                                        50 marks (Project Guide / Supervisor)**

**Total                                      100marks**

**UAF 42**

**23UAF6Z1**

**MAPPING**

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

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

**UAF 43****23UAF6S3**

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)		
<b>CourseCode:23UAF6S3</b>		Skill Based Subject –3: Tally & Internet Practical –I		
Batch 2023-2026	Semester VI	Hours/Week 2	Total Hours 30	Credits 1

**Course Objectives**

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

**Course Outcomes (CO)**

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

**Syllabus**

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

**INTERNET**

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

**MAPPING**

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

**S**– Strong

**H**–High

**M**– Medium

**L**–Low

## UAF 45

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2023-2026	Major Elective Paper1–Entrepreneurship Development	Credits 5

### Course Objectives

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

### Course Outcomes (CO)

<b>K1 - K5</b>	<b>CO1</b>	Enumerating to know the various characteristics and phases in the entrepreneurship.
	<b>CO2</b>	Comprehend the financial and technical assistance offered to the entrepreneurs
	<b>CO3</b>	Analyzing the problems faced by the small scale entrepreneurs
	<b>CO4</b>	Applying the ideas in the formulation and evaluation of project report

### 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).

## UAF 46

### 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

Power Point presentation/Seminar/Discussion/Assignment
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### Text book

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

### Reference Books

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

### MAPPING

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

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

## UAF 47

<b>Programme Code:20</b>	Programme Name: B.COM (A&F)	
<b>Batch</b> 2023-2026	Major Elective Paper 1–Working Capital Management	<b>Credits</b> 5

### 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)

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

### Syllabus

#### Unit - I

(15 Hours)

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

#### Unit - II

(15 Hours)

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

#### Unit - III

(15 Hours)

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

#### Unit – IV

(15 Hours)

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



## UAF 48

### 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 Grew Hill, 3<sup>rd</sup> Edition, 2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt Ltd, Second edition, 2019

#### MAPPING

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

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

## UAF 49

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2023-2026	Major Elective Paper 3 – Business Environment	Credits 5

### Course Objectives

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

### Course Outcomes (CO)

<b>K1</b>	<b>CO1</b>	Finding the concept of business environment.
<b>K2</b>	<b>CO2</b>	Understanding the various environments in business.
<b>K3</b>	<b>CO3</b>	Learn to value of business environment.
<b>K3</b>	<b>CO4</b>	Gaining the knowledge of the business environments.

### 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

## UAF 50

### 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
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### Text Book

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

### Reference books

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

### MAPPING

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

S– Strong

H–High

M– Medium

L–Low

## UAF 51

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2023-2026	Major Elective Paper 4 – Human Resource Management	Credits 5

### Course Objectives

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

### Course Outcomes (CO)

<b>K1-K5</b>	<b>CO1</b>	Memorizing the basic concepts of human resource management
	<b>CO2</b>	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc.
	<b>CO3</b>	Implementing better techniques for effective Human resource Management
	<b>CO4</b>	Applying the relevant 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 52

### 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
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#### 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, 16<sup>th</sup> Edition, 2020.

### MAPPING

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

**S**– Strong

**H**–High

**M**– Medium

**L**–Low

### UAF 53

<b>ProgrammeCode:20</b>		Programme Name: B.COM (A&F)	
<b>Batch</b> 2023-2026	Major Elective Paper 5 – Consumer Affairs		<b>Credits</b> 5

#### Course Objectives

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

#### Course Outcomes (COs)

<b>K1-K5</b>	<b>CO1</b>	Remember the conceptual framework on consumer and markets.
	<b>CO2</b>	Understand the important provisions of the consumer protection act
	<b>CO3</b>	Apply grievance redressal mechanism and leading case studies
	<b>CO4</b>	Analyze the business firms' interface with consumers and the Consumer related regulatory and business environment

#### Syllabus

##### UNIT-I CONCEPTUAL FRAMEWORK (15 Hours)

**Consumer and Markets:** Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets - E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws – Legal Metrology.

**Experiencing and Voicing Dissatisfaction:** Consumer buying process, Consumer Satisfaction /dissatisfaction – Grievances - complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000suite

##### UNIT-II THE CONSUMER PROTECTION LAW IN INDIA (15 Hours)

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and 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, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

## UAF 54

### UNIT-III

(15 Hours)

#### **Grievance Redressal Mechanism under the Indian consumer protection law**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

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

### UNIT-IV

(15 Hours)

#### **ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION**

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

### Unit-V

(15 Hours)

#### **CONTEMPORARY ISSUES IN CONSUMER AFFAIRS**

**Consumer Movement in India:** Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

**Quality and Standardization:** Voluntary and Mandatory standards; **\*Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking,** Licensing and Surveillance; Role of International Standards: ISO an Overview

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

**\* Denotes Self Study**

## UAF 55

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

### Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment

### Suggested Readings

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

### The Consumer Protection Act, 1986 and its later versions Articles

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



## UAF 56

### Periodicals

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

### Websites

1. [www.ncdrc.nic.in](http://www.ncdrc.nic.in)
2. [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)[www.iso.org](http://www.iso.org)
3. [www.bis.org.in](http://www.bis.org.in)
4. [www.consumereducation.in](http://www.consumereducation.in)
5. [www.consumervoice.in](http://www.consumervoice.in)
6. [www.fssai.gov.in](http://www.fssai.gov.in)
7. [www.cercindia.org](http://www.cercindia.org)

### MAPPING

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

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

## UAF 57

<b>Programme Code:20</b>	Programme Name: B.COM (A&F)	
<b>Batch</b> 2023-2026	Major Elective Paper 6 – Business Finance	<b>Credits</b> 5

### Course Objectives

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

### Course Outcomes (COs)

<b>K1-K5</b>	<b>CO1</b>	Remember the conceptual frame work of business finance
	<b>CO2</b>	Understand the important financial services and recent developments
	<b>CO3</b>	Learn the value of Investments.
	<b>CO4</b>	Gaining the knowledge of the various Indian financial services sector.

### 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.

**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, 11<sup>th</sup> Revised Edition, 2016

**Reference Books**

1. Essentials of Business Finance - Srivastava, R.M-Himalaya Publishing House, Kalyani Publications, 8<sup>th</sup> Edition, 2016.
2. Financial Services - Gurusamy, S. – New Delhi: Tata McGraw-Hill, 2<sup>nd</sup> 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**

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

**S**– Strong

**H**–High

**M**–Medium **L**–Low

<b>Programme Code:</b> 20		Programme Name : B.COM (A&F)		
<b>Course Code:</b> 23UAF5X1		Extra Departmental Course: Personal Investment Avenues		
<b>Batch</b> 2023-2026	<b>Semester</b> V	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 3

### Course Objectives

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

### Course Outcomes (CO)

K1 – K4	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.

### Syllabus

#### UNIT I

(6 Hour)

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 Hour)

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 Hour)

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 Hour)

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 Hour)

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

PowerPoint presentation/Seminar/Discussion/Assignment

### Text book

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

### Reference Books

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

### MAPPING

CO \ PSO	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

**S** – Strong

**H** – High

**M** – Medium

**L** – Low

<b>Programme Code: 20</b>	<b>B.Com Accounting and Finance</b>		
Title of the Paper: PART IV – ENVIRONMENTAL STUDIES			
<b>Batch</b>	<b>Hours / Week</b>	<b>Total Hours</b>	<b>Credits</b>
2023-2026	2	30	2

### Objectives

- 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.

### UNIT - I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 hours)

Definition scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

### UNIT -II ECOSYSTEMS (6 hours)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem –Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

### UNIT -III BIODIVERSITY AND ITS CONSERVATION (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

**UAF 62**

Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

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

Sustainable Development – Urban problems related to energy – Water Conservation Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health -.

Self Study (Questions may be asked from these topics also)

**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.

**UAF 63****23VED201**

<b>Programme Code: 20</b>	<b>B.Com Accounting and Finance</b>		
<b>Course Code 23VED201</b>	Title of the Paper: PART-IV VALUE EDUCATION : MORAL AND ETHICS		
<b>Batch</b>	<b>Hours / Week</b>	<b>Total Hours</b>	<b>Credits</b>
2023-2026	2	30	2

**Objectives**

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

**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 – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillai aadi Valliammai – Velu Nachiyar – Vanchinathan.

**UNIT IV****[8 Hours]**

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

**UNIT V****[8 Hours]**

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

**Text Book**

1. Value Based Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition (2020).



**Reference Books**

1. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24<sup>th</sup> Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition (2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication (2000).
5. Yoga Practices - 1 – The World Community Service Centre – Vethathiri Publications, Sixth Edition (2017), Erode.
6. Yoga Practices - 2 – The World Community Service Centre – Vethathiri Publications – Eighth Edition (2017), Erode.

**Question paper pattern**

**(External only)**

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

**SEMESTER - III****PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS**

Total Hours of Teaching: 30

Total Credits: 2

**Objectives:**

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

**UNIT – I**

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

**UNIT – II**

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

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

**UNIT – III**

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

**UNIT – IV**

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

**UNIT – V**

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

**Books for Study**

## 1. Human Rights

Compiled by Dr.V.Sugantha,

Kongunadu Arts and Science College,  
Coimbatore –29.

## Book for Reference:

## 1. Human Rights,

Jaganathan,MA.,MBA.,MMM.,ML.,ML.,

Humanitarian Law and

J.P.Arjun Proprietor,Usha Jaganathan Refugee Law

law series, 1<sup>st</sup> floor, Narmatha Nanthi

Street, Magathma Gandhi Nagar, Madurai – 625014.

## 2. Promoting Women's Rights

Publisher : United Nations. As Human Rights New York., 1999.

**SEMESTER-IV**

**NON MAJOR ELECTIVE-II WOMEN'S RIGHTS**

Total Hours of Teaching: 30

Total Credits: 2

**OBJECTIVES:**

- To know about the laws enacted to protect women against violence.
- To impart awareness about the hurdles faced by women.
- To develop a knowledge about the status of all forms of women to access to justice.
- To create awareness about women's rights.
- To know about laws and norms pertaining to protection of women.
- To understand the articles which enables the women's rights.
- To understand the Special Women Welfare laws.
- To realize how the violence against women puts an undue burden on health care services.

**UNIT I**

Laws, Legal System & Change Definition- Constitutional law, CEDAW and international human rights-law and norms-laws and social context-constitutional and legal frame.

**UNIT II**

Politics of Land and Gender in INDIA Introduction-faces of poverty-land as productive resources-locating identities- women's claim to land –rights of properties-case studies.

**UNIT III**

Women's Rights: Access to Justices -Introduction-criminal law-crime agent women-domestic violence-dowry related harassment and dowry deaths-molestation-sexual abuse and rape-loopholes in practice- laws enforcement agency.

**UNIT IV**

Women's Right

Violence against-women-domestic violence-the protection of women from domestic violence act, 2005-The Marriage Validation Act, 1982-The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

**UNIT V**

Special Women Welfare Laws

Sexual harassment at work place-rape and indecent representation-the indecent representation act, 1956-acts enacted for women development and empowerment-role of rape crisis center.

**Book for study:** Published by Kongunadu Arts & Science College, 2011.

**Books for reference:**

Good Women do not Inherit land Nitya Rao, Social Science Press and Orient Blackswan (2008).

Knowing Our Rights an Impart for Kali for Women (2006).

International solidarity network.

Women Rights P.D.Kaushik, Bookwell Publications (2007).

Violence Protective Measures for Aruna Goal,

Women Development and Empowerment Deep and Deep Publications Pvt. (2004).

Gender Justice Monika Chawla, Deep and Deep Publications Pvt. (2006).

Domestic Violence Against Women Preeti Mishra, Deep and Deep Publication Pvt. (2007).

Violence against Women Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Sage Publications (2001).