

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE – 641 029



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

CURRICULUM AND SCHEME OF EXAMINATIONS

(2025 -2028 BATCH)

DEPARTMENT OF COMMERCE ACCOUNTING AND FINANCE (UG)

Vision

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

Mission

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

PROGRAMME OUTCOMES (PO)

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

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: Able 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 sector

UAF 1

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

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

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2025-2026)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	25TML101	Language I@	6	25	75	100	3	3
	II	25ENG101	English -I	6	25	75	100	3	3
	III	25UAF101	Core Paper 1 – Financial Accounting - I	6	25	75	100	3	5
	III	25UAF102	Core Paper 2 – Principles of Management	4	25	75	100	3	3
	III	25UAF1A1	Allied Paper 1 – Business Economics	6	25	75	100	3	5
	IV	25EVS101	Environmental Studies **	2	-	50	50	3	2
	Total			30	-	-	550	-	21
II	I	25TML202	Language II@	6	25	75	100	3	3
	II	25ENG202	English –II	6	25	75	100	3	3
	III	25UAF203	Core Paper 3 – Financial Accounting - II	6	25	75	100	3	5
	III	25UAF204	Core Paper 4 – Business Law	4	25	75	100	3	3
	III	25UAF2A2	Allied Paper 2 – Principles of Marketing	6	25	75	100	3	5
	IV	25VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	Total			30	-	-	550	-	21
III	I	25TML303	Language III@	6	25	75	100	3	3
	II	25ENG303	English –III	6	25	75	100	3	3
	III	25UAF305	Core Paper 5 – Corporate Accounting - I	4	25	75	100	3	4
	III	25UAF3CL	Core Practical 1 – Computer Applications (MS-Office) Practical - I	4	40	60	100	3	4
	III	25UAF3A3	Allied Paper 3 – Business Mathematics	6	25	75	100	3	5
	IV	25UGC3S1	Skill Based subject 1- Cyber Security	2	100	-	100	3	3
	IV	25TBT301/ 25TAT301/ 25UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
	Total			30	-	-	675	-	24
IV	I	25TML404	Language IV@	6	25	75	100	3	3
	II	25ENG404	English –IV	6	25	75	100	3	3
	III	25UAF406	Core Paper 6 – Corporate Accounting - II	5	25	75	100	3	4
	III	25UAF407	Core Paper 7 – Company Law	3	25	75	100	3	3
	III	25UAF4A4	Allied Paper 4 – Business Statistics	6	25	75	100	3	5
	IV	25UAF4S2	Skill Based subject 2- Competitive Skill Enhancement (Online)	2	100	-	100	3	3
	IV	25TBT402/ 25TAT402/ 25UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
	Total			30	-	-	675	-	23

UAF 2

V	III	25UAF508	Core Paper 8 – Cost Accounting - I	6	25	75	100	3	5
	III	25UAF509	Core Paper 9 – Banking law and practice	6	25	75	100	3	5
	III	25UAF510	Core Paper 10 – Income Tax Law & Practices - I	6	25	75	100	3	4
	III	25UAF511	Core Paper 11 – Auditing and Corporate Governance	5	25	75	100	3	3
	III	25UAF5E1	Major Elective Paper 1 -	5	25	75	100	3	5
	IV	-	EDC	2	100	-	100	3	3
	-	25UAF5IT	Internship Training ****	Grade					
Total				30	-	-	600	-	25
VI	III	25UAF612	Core Paper 12 – Cost Accounting - II	5	25	75	100	3	3
	III	25UAF613	Core Paper 13 – Management Accounting	5	25	75	100	3	3
	III	25UAF614	Core Paper 14 – Income Tax Law & Practices - II	5	25	75	100	3	3
	III	25UAF6C M	Core Practical 2 – Computer Applications (Tally & Internet) Practical - II	4	40	60	100	3	3
	III	25UAF6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	25UAF6Z1	Project and viva voce****	4	20	80	100	-	5
	IV	25UAF6S3	Skill Based subject 3- Basics of IPR	2	100	-	100	3	3
Total				30	-	-	700	-	25
V		25NCC \$ / NSS/YRC /PYE/ECC/ RRC/WEC10 1#	Cocurricular Activities*	-	50	-	50	-	1
Grand Total				-	-	-	3800	-	140

Note :

CBCS – Choice Based Credit system, CIA– Continuous Internal Assessment, ESE– End of Semester Examinations \$ For those students who opt NCC under Cocurricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

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

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

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

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

UAF 3

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

1. Entrepreneurship Development
2. Working Capital Management
3. Business Research Methods
4. Human Resource Management
5. Consumer Affairs
6. Business Finance
7. Goods and Service Tax and Customs Law.
8. Investment Management.

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

Skill Based Subject

1. Cyber Security
2. Competitive Skill Enhancement (Online)
3. Basics of IPR

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

25UAF5X1 – 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.

Job Oriented Courses (JOC)

- 25UAF0J1 – Financial Management
- 25UAF0J2 – Principles of Insurance
- 25UAF0J3 – Financial Market and Services.

UAF 4

Tally Table:

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

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
- 100 % CIA for Cyber Security, Competitive Skill Enhancement (Online), EDC and Basics of IPR.
- The students should complete **Health and Wellness Programme (25UHW401)###** in the 4th semester and the completion marks should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, Course era^{\$\$}, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, with a minimum of 4 weeks in duration before the completion of the 5th semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

^{\$\$}**Note:** One course to be taken from course era for all the under graduate students of self finance stream during the even semester of the I year. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course.

- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.
- Students who successfully complete **Naan Mudhalvan** courses in 3rd and 5th semester will be given 2 extra credits for each course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

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

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75 = 150/10)	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	

UAF 5

CIA EXAMINATION MARK BREAKUP

The CIA examination mark breakup for the courses **Cyber Security and Competitive Skill Enhancement (Online)** is given below:

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

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Others (Seminar, Group presentation, Flipped Class room, etc.,)	15
Total		100

The CIA examination mark breakup for the **Extra Departmental Courses (EDC)** offered for UG/ PG programmes is given below:

S. NO	DISTRIBUTION COMPONENT	MARKS
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Assignment I	05
4	Assignment II	05
5	Attendance	05
6	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100

UAF 6

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1. ESE Theory Examination:

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

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

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

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

2. ESE Practical Examination:

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

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

3. ESE Project Viva Voce:

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

Scheme of Evaluation - Health and Wellness Programme (25UHW401)^{###}

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

FIRST YEAR
SEMESTER – I

CORE PAPER 1 - FINANCIAL ACCOUNTING – I

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF101	6	-	-	5	90	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To understand the basic accounting concepts and standards. ➤ To know the basis for calculating business profits. ➤ To familiarize with the accounting treatment of depreciation ➤ To learn the methods of calculating profit for single entry system ➤ To gain knowledge on the accounting treatment of insurance claims. 									

Unit	Contents	No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic * Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	18
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	18
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	18
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	18
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim amount-Average clause (Loss of Stock only)	18
TOTAL		90

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

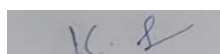
CO	Course Outcomes	Knowledge level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	Understand
CO3	Analyse the various methods of providing depreciation	Apply
CO4	Evaluate the methods of calculation of profit	Analyse
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	Evaluate

TEXT BOOK	
1.	Financial Accounting- T.S.Reddy & A. Murthy, (2022), Margham Publishers, Chennai, 4th Edition, Volume-5.
REFERENCE BOOK	
1.	Financial Accounting - S P Jain and K. L. Narang: (2022), Kalyani Publishers, New Delhi, 6th Edition, Volume-3.
2.	Financial Accounting – I R.L.Gupta and V.K.Gupta, “ (2020) Sultan Chand, New Delhi, 5th Edition, Volume-7.
WEBSOURCE NOTE: Latest Edition of Textbooks May be Used	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING

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

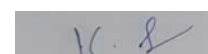
S– Strong H–High M– Medium L–Low



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CORE PAPER 2 – PRINCIPLES OF MANAGEMENT

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF102	4	-	-	3	60	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To understand the basic management concepts and functions ➤ To know the various techniques of planning and decision making` ➤ To familiarize with the concepts of organisation structure ➤ To gain knowledge about the various components of staffing ➤ To enable the students in understanding the control techniques of management 									

Unit	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	12
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – *Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	12
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	12
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].	12
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - *Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	12
TOTAL		60

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Demonstrate the importance of principles of management.	Remember
CO2	Paraphrase the importance of planning and decision making in an organization.	Understand
CO3	Acquire the concept of various authorizes and responsibilities of an organization.	Apply
CO4	Enumerate the various methods of Performance appraisal	Analyze
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	Evaluate

TEXT BOOK

1. Principles of Management – Gupta C B & L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi, 11th revised edition, 2025.

REFERENCE BOOK

1. Principles of Management - P.C.Tripathi& P.N Reddy, Tata McGraw, Hill, Noida, 7th revised edition, 2021.
2. Essentials of Management - Harold Koontz, Heinz Weirich, McGraw Hill, Sultan Chand and Sons, New Delhi, 11th revised edition 2020

WEBSOURCE

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392>

MAPPING

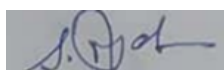
PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

S – Strong

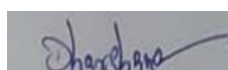
H–High

M– Medium

L–Low



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ALLIED PAPER 1 - BUSINESS ECONOMICS

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF1A1	6	-	-	5	90	25	75	100	
Learning Objectives									
<div>➤ To realize the Nature and Scope of Economics.</div> <div>➤ To learn and apply the various theories and practices involved in Business Economics.</div> <div>➤ To grasp knowledge on the concept of National Income.</div>									

Unit	Contents	No. of Hours
I	Economics – Definition – Nature and scope of Economics – Methods of Economics – Utility analysis – Law of Equity - Marginal utility – Law of Diminishing Marginal Utility	18
II	Demand – Meaning and Definition – Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer's surplus	18
III	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	18
IV	Market - Classification of Market under Competition – Equilibrium under Perfect Competition of Firm and Industry - Pricing under perfect competition, Monopoly – Price Discrimination– Pricing under Monopolistic competition, Oligopoly and Duopoly	18
V	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.	18
TOTAL		90
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	Attaining responsiveness on the basics of Economics	Remember
CO2	Recognizing the market conditions that prevail in the global trade	Understand
CO3	Relating the theories and practices of Economics to ordinary business	Apply
CO4	Discovering the significance of National Income and its categories in developing an economy	Analyze
CO5	Evaluating the perspective to business situations	Evaluate

TEXT BOOK

1. Business Economics - Sankaran S, Margham Publishers, Reprint 2023

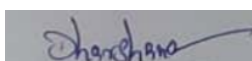
REFERENCE BOOK

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4th Edition, reprint 2020
2. Managerial Economics - Varshney R L and N Maheswari, S.Chand & Co. Ltd, 22nd Enlarged Edition, 2019
3. Managerial Economics – Sundaram, Sultan Chand & Sons, Reprint 2018
4. Managerial Economics – Varshnd & S N Maheswari, Sultan Chand & Sons, 16th Edition, Reprint 2019

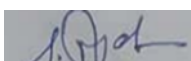
MAPPING

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


S– Strong H–High M– Medium L–Low



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SEMESTER – II**CORE PAPER 3 – FINANCIAL ACCOUNTING – II**

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF203	6	-	-	5	90	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ The students are able to prepare different kinds of accounts such Higher purchase and Instalments System. ➤ To understand the allocation of expenses under departmental accounts ➤ To gain an understanding about partnership accounts relating to Admission and retirement ➤ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm ➤ To know the requirements of international accounting standards 									

Unit	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.	18
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	18
III	Partnership Accounts - I Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	18
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	18

V	Accounting Standards Introduction to Accounting Standards – Purpose of Accounting Standards – Benefits of Accounting Standards – Development of Accounting Standard in India - Development of Accounting Standard in different nations - Composition of the Accounting Standards Board –Accounting Standards setting process – List of Accounting Standards –Ind AS - Introduction- International Accounting Standards (IAS) – International Financial Reporting Standards (IFRS) – Difference between Ind AS and IFRS	18
TOTAL		90
THEORY 20% & PROBLEM 80% *Self Study and questions for examinations may be taken from the self study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	To evaluate the Hire purchase accounts and Instalment systems	Remember
CO2	To develop Branch accounts and Departmental Account	Understand
CO3	To understand the accounting treatment for admission and retirement in partnership	Apply
CO4	To show Settlement of accounts at the time of dissolution of a firm.	Analyze
CO5	To examine the role of IFRS	Evaluate

TEXT BOOK	
1.	Financial Accounting, T.S.Reddy & A. Murthy, (2022), Margham Publishers, Chennai, 4th Edition, Volume-5.
REFERENCE BOOK	
1.	Financial Accounting, S P Jain and K. L. Narang: (2022), Kalyani Publishers, New Delhi, 6 th Edition, Volume-3.
2.	Financial Accounting, R.L.Gupta and V.K.Gupta, (2020), Sultan Chand, New Delhi, 5th Edition, Volume-7.
WEBSOURCE NOTE	
4.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
5.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
6.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING

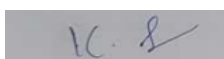
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	H	S	S
CO2	H	S	H	H	M
CO3	S	H	M	S	H
CO4	S	H	S	M	H
CO5	S	S	H	S	H

S– Strong

H–High

M– Medium

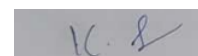
L–Low



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(DR. R. SURESH)



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(DR. K. SUBASHINI)

CORE PAPER 4 – BUSINESS LAW

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF204	4	-	-	3	60	25	75	100	
Learning Objectives									
<div>➤ To know the nature and objectives of Mercantile law</div> <div>➤ To understand the essentials of valid contract</div> <div>➤ To gain knowledge on performance contracts</div> <div>➤ TO Define the concepts of Bailment and pledge</div> <div>➤ To understand the essentials of contract of sale</div>									

Unit	Contents	No. of Hours
I	Introduction Law – Meaning and Definition – Objectives of Law - its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.	12
II	Elements of Contract Indian Contract Act 1872: Meaning and Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent –Unlaw full agreement- Legality of Object – Contingent Contracts – Void Contract.	12
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	12
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment, Rights and Duties of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	12
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Vendor. *Caveat Emptor	12
TOTAL		60

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

Teaching Methods

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

CO	Course Outcomes		Knowledge level
CO1	Explain the Objectives and significance of Mercantile law	K1 to K5	Remember
CO2	Elaborate the clauses and exceptions of Indian Contract Act.		Understand
CO3	Explain concepts on performance, breach and discharge of contract.		Apply
CO4	Outline the contract of indemnity and guarantee		Analyze
CO5	Explain the various provisions of Sale of Goods Act 1930		Evaluate

TEXT BOOK:

1. Business Laws- N.D. Kapoor ,Sultan Chand and Sons, New Delhi.Edition-2021

REFERENCE BOOKS:

1. Business Law -Kathiresan and Radha prasana Publishers,Edition-2013
2. Business Law - R.S.N. Pillai, S.Chand, New Delhi.-Edition-2010

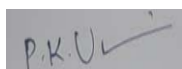
WEBSOURCE

- 1) www.cramerz.comwww.digitalbusinesslawgroup.com
- 2) <http://swcu.libguides.com/buslaw>
- 3) <http://libguides.slu.edu/businesslaw>

MAPPING

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

S– Strong H–High M– Medium L–Low



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(DR.P.K. UMA MAHESHWARI)



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(DR.S. UMA)

ALLIED PAPER 2 - PRINCIPLES OF MARKETING

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF2A2	6	-	-	5	90	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To identify the concepts of marketing and the role of marketing in business and society. ➤ To develop marketing strategies and demonstrate the various concepts. ➤ To examine the marketing problems and provide solution based on marketing information. 									

Unit	Contents	No. of Hours
I	Marketing - Definition of market and marketing – Nature – Scope and functions –Types - Modern Marketing concepts – Distinction between marketing concept and selling concept –Ethics in marketing.	18
II	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	18
III	Promotion mix -Advertising – Sales Promotion – Personal Selling – Branding – Labeling and Packaging – Price and Place.	18
IV	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	18
V	Recent trends in Marketing: Relationship Marketing – Green Marketing – Niche Marketing – Global marketing – E – Marketing Career Opportunities in Marketing –*Consumer protection Act 1986 – Measures –Consumerism.	18
TOTAL		90
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes		Knowledge level
CO1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.	K1 to K5	Remember
CO2	Enrich knowledge in product development and sales activities.		Understand
CO3	Develop the skills in pricing the products and distribution.		Apply
CO4	Familiarize about the recent trends and practical applicability of marketing		Analyze
CO5	Acquire knowledge in sales development and promotion activities		Evaluate

TEXT BOOK

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

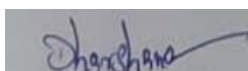
REFERENCE BOOK

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

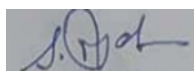
MAPPING

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


S– Strong H–High M– Medium L–Low



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SECOND YEAR
SEMESTER – III

CORE PAPER 5– CORPORATE ACCOUNTING - I

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF305	4	-	-	4	60	25	75	100	
<p style="text-align: center;">Learning Objectives</p> <ul style="list-style-type: none"> ➤ To understand about the pro-rata allotment. ➤ To know the provisions of companies, Act under Redemption of Preference shares and debentures. ➤ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013. ➤ To examine the factors affecting goodwill of a company. ➤ To identify the Significance of International financial reporting standard (IFRS). 									

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - *Types of Underwriting.	12
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	12
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	12
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	12

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

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

O	Course Outcomes		Knowledge level
CO1	To understand the provisions for underwriting commission	K 1 to K 5	Remember
CO2	To examine the provisions of issue and redemption of preferences shares and debentures		Understand
CO3	To illustrate part I and part II forms		Apply
CO4	To value shares and goodwill		Analyse
CO5	To Analyse IND AS 7, 12,16		Evaluate

TEXT BOOK

1. Corporate Accounting - Reddy T.S & A Murthy, Margam Publishers, 6th Revised edition, Reprint 2022

REFERENCE BOOK

1. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 18th Revised edition, 2024.
2. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers, 21st Revised edition, 2017.

Web Resources

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

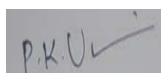
MAPPING

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

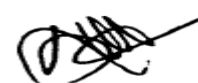
S– Strong **H**–High **M**– Medium **L**–Low



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(DR. S. UMA)

**CORE PRACTICAL I -
COMPUTER APPLICATIONS PRACTICAL (MS-OFFICE) PRACTICAL- I**

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UAF3CL	4	-	-	4	60	40	60	100	
<p style="text-align: center;">Learning Objectives</p> <ul style="list-style-type: none"> ➤ To understand the salient features of Tally ERP.9 and its key components. ➤ To introduce the students to the usage of Tally for accounting purpose ➤ To make students to learn and apply vouchers, TDS computations in Tally ERP.9 software 									

Unit	Contents	No. of Hours
	<p>MS-WORD</p> <ol style="list-style-type: none"> 1. Types Chairman's Speech / Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size ,Style, Background color, Text color, line spacing , Spell check , Alignment , Header& footer, Inserting pages and Page numbers, Find and Replace 2. Prepare and Invitation for the college functions using Text boxes and Clip parts 3. Design an invoice and Account sales by using Drawing Tool bar, Clip art, Word art, Symbols, Borders and Shading. 4. Prepare a Class Timetable and perform the following operations: Inserting the table, Data entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table format. 5. Prepare a Shareholders meeting letter for 10 members using mail merger operation. 6. Prepare Bio-Data by using Wizard/ Templates. 	15
	<p>MS-EXCEL</p> <ol style="list-style-type: none"> 1. Prepare a Mark List of your class (Minimum of 5 subjects) and perform the following operations: Data Entry , Total, Average, Result and Ranking and by using arithmetical and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart Wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers. 	15

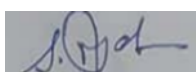
	<p>using mathematical and logical functions.</p> <p>5. Prepare a product Life cycle which should contain the following stages : Introduction, Growth, Maturity, Saturation, Decline.</p>	
	<p>MS-POWERPOINT</p> <ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, types of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular Tv channel. The presentation should contain the following transactions: Top down, Bottom up, Zoom in and zoom out- The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip art to illustrate running of an image automatically. 6. Design presentation slides for the seminar/ Lecture presentation using animation effects and perform the following operations : creations of different slides, changing background color, font color using word arts. 	15
	<p>MS-ACCESS</p> <ol style="list-style-type: none"> 1. Create mailing labels for student database which should include at least three table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone Number. 2. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 3. Prepare a payroll for employee database of an organization with the following details: Employee id, Employee name, DOB, Department and designation, Date of Appointment, Basic pay, DA, HRA, and other deduction if any. Perform queries for different categories. 4. Create report for the PRODUCT database. 	15
	TOTAL	60

CO	Course Outcomes	Knowledge level
CO1	Recall various techniques of working in MS-WORD	Remember
CO2	Prepare appropriate personal Bio-Data	Understand
CO3	Analyze financial data using EXCEL tools	Apply
CO4	Understanding various tools used in MS-EXCEL	Analyze
CO5	Creating presentations for seminars and lectures using animations.	Evaluate

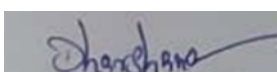
MAPPING

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

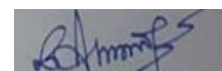
S– Strong H–High M– Medium L–Low



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SEMESTER IV
CORE PAPER 6 – CORPORATE ACCOUNTING - II

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF406	5	-	-	4	75	25	75	100	
Learning Objectives <ul style="list-style-type: none">➤ To know the types of Amalgamation➤ To gain and understanding about reconstruction➤ To know final statements of Banking Companies➤ To understand the Legal requirements of Financial Accounts➤ To have an insight of modes of winding up of Company									

Unit	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	Accounting of Banking Companies (as Per Banking Regulation Act) Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet.	15
IV	Accounting of Insurance Companies (as per IRDA) Life Insurance Companies: Preparation of revenue account and Balance Sheet - Valuation Balance Sheet. General Insurance Companies (Fire and Marine): Preparation of revenue account and Profit and loss Account - Balance Sheet.	15
V	Holding Company Accounts & Liquidation of Companies Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). Meaning-*Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.	15
TOTAL		75
THEORY 20% & PROBLEM 80% *Self Study and questions for examinations may be taken from the self study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	Remember
CO2	Apply and alter the share capital and internal reconstruction	Understand
CO3	Do the accounting procedure of non-performing assets	Apply
CO4	Give the knowledge about insurance company accounts	Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator's final statements	Evaluate

TEXT BOOK

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Revised edition, Reprint 2022

REFERENCE BOOKS

1. Advanced Accountancy – Arulanandam M A & K S Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020.
2. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 18th Revised edition, 2024

WEBSOURCE

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

MAPPING

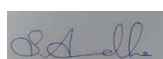
CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	M	H
CO3	S	H	S	H	S
CO4	H	S	M	H	M
CO5	S	M	H	S	H

S–Strong

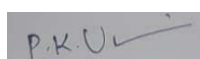
H–High

M–Medium

L–Low



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CORE PAPER 7 - COMPANY LAW

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF407	3	-	-	3	45	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To know company law 1956 and Companies Act 2013 ➤ To have an understanding on the formation of a company ➤ To understand the requisites of meeting and resolution ➤ To gain knowledge on the procedure to appoint and removal of Directors ➤ To familiarize with the various modes of winding up 									

Unit	Contents	No. of Hours
I	Introduction to Company law Companies Act 2013 – Meaning and Definition of a Company, Characteristics of Company– Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies - Based on Incorporation, Liability, Number of Members, Control – Difference between Public company and Private Company.	9
II	Formation of Company Formation of a Company – Promoter – Fundamental of filling Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	9
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Rights and Duties, Disqualification, Appointment and Removal of an Auditor.	9
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – Woman Director and Independent Director – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal –Insider Trading- Managing Director – Manager – Secretarial Audit. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	9

V	Winding up Meaning – Modes – Compulsory Winding Up – * Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	9
TOTAL		45
*Self Study and questions for examinations may be taken from the self study portions also.		
Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

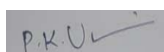
CO	Course Outcomes	Knowledge level
CO1	Understand the classification of companies under the act	Remember
CO2	Examine the contents of the Memorandum of Association & Articles of Association	Understand
CO3	Know the qualification and disqualification of Auditors	Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	Analyse
CO5	Analyse the modes of winding up	Evaluate

TEXT BOOK
1) N.D. Kapoor , Company Law- Sultan Chand and Sons, New Delhi.Edition-2021
REFERENCE BOOKS
1) Company Law -Kathiresan and Radha, Prasanna Publishers,Edition-2013 2) Company Law – Dr. G.K.Varshney , Sahitya Bhawan Publications , Revised Edition 2022
WEB RESOURCES
1) https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html 2) https://vakilsearch.com/blog/explain-procedure-formation-company/ 3) https://www.investopedia.com/terms/w/windingup.asp

MAPPING

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

S–Strong H–High M–Medium L–Low



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(DR. P.K. UMAMAHESWARI)



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APPROVED
(DR. S. UMA)

THIRD YEAR
SEMESTER V
CORE PAPER 8 - COST ACCOUNTING - I

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF508	6	-	-	5	90	25	75	100	
<p style="text-align: center;">➤ Learning Objectives</p> <ul style="list-style-type: none"> ➤ To understand the various concepts of cost accounting. ➤ To prepare and reconcile Cost accounts. ➤ To gain knowledge regarding valuation methods of material. ➤ To familiarize with the different methods of calculating labour cost. ➤ To know the apportionment of Overheads. 									

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - * Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.	18
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	18
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	18
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	18
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	18
	TOTAL	90

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Remember and recall the various concepts of cost accounting	Remember
CO2	Demonstrate the preparation and reconciliation of cost sheet.	Understand
CO3	Analyse the various valuation methods of issue of materials.	Apply
CO4	Examine the different methods of calculating labour cost.	Analyse
CO5	Critically evaluate the apportionment of Overheads.	Evaluate

TEXTBOOKS

- 1 Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi, 2019.

REFERENCE BOOKS

- 1 T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai, 2019
- 2 V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi, 2020.

WEB RESOURCES

- 1 <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
- 2 <https://www.accountingtools.com/articles/what-is-material-costing.html>
- 3 <https://www.freshbooks.com/hub/accounting/overhead-cost>

MAPPING

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

S – Strong

H – High

M – Medium

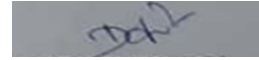
L – Low



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CORE PAPER 9 - BANKING LAW AND PRACTICE

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF509	6	-	-	5	90	25	75	100	
<p style="text-align: center;">Learning Objectives</p> <ul style="list-style-type: none"> ➤ To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks ➤ To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function ➤ To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion ➤ To understand how capital fund of commercial banks, objectives and process of Asset securitization etc ➤ To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc 									

UNIT	CONTENTS	No. of Hours
I	<p>Introduction to Banking</p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.</p>	18
II	<p>RBI</p> <p>Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries - Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.</p>	18
III	<p>Bank Account</p> <p>Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending</p>	18

	– Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	
IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying Banker-Banker's Duty - Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty – RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	18
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives- Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Internet and Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Forms of Payments -Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits- Other Utilities -AI in banking Sector.	18
	TOTAL	90
*Self-study and Questions for Examinations May Be taken from the Self Study Portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion Blended learning.		

CO	Course Outcomes	Knowledge level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	Understand
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	Analyse
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	Evaluate

TEXTBOOKS	
1	Banking Theory: Law and Practice, Gurusamy S ,Vijay Nicole Publication, Chennai, 6 th Edition (2023).
REFERENCE BOOKS	
1	Modern Banking: Theory and Practice, Muralitharan ,Prentice Hall India Learning Private Ltd, New Delhi,2 nd Edition (2017).
2	Banking Theory Law & Practice, Gajendr, Vrinda Publication, Delhi,4 th Edition (2012).
3	Banking Law and Practice, K P Kandasami, S Natarajan &Parameswaran ,S Chand publication, New Delhi,4 th Edition (2015).
WEB RESOURCES	
1	https://www.rbi.org.in/
2	https:// businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Mapping

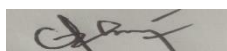
CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	S
CO2	S	H	H	H	S
CO3	S	H	S	H	S
CO4	S	H	H	H	S
CO5	S	H	S	H	S

S – Strong

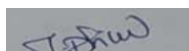
H – High

M – Medium

L – Low



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CORE PAPER 10 - INCOME TAX LAW AND PRACTICES - I

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF510	6	-	-	4	90	25	75	100	
Learning Objectives									
<ul style="list-style-type: none">➤ To understand the basic concepts & definitions under the Income Tax Act,1961.➤ To compute the residential status of an assessee and the incidence of tax.➤ To compute income under the head salaries.➤ To learn the concepts of Annual value, associated deductions and the calculation of income from House property.➤ To compute the income from Business & Profession considering its basic principles & specific disallowances.									

Unit	Contents	No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – * Incomes Exempted under Section 10.	18
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	18
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self–Occupied Property– Amenities –Deductions.	18
V	Profits and Gains from Business Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments –.	

V	Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
TOTAL		90
THEORY 20% & PROBLEM 80% *Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	Remember
CO2	Assess the residential status of an assessee & the incidence of tax.	Understand
CO3	Compute income of an individual under the head salaries.	Apply
CO4	Ability to compute income from house property.	Analyse
CO5	Evaluate income from a business carried on or from the practice of a Profession.	Evaluate

TEXT BOOK	
1.	Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi. (Recent Edition)
REFERENCE BOOK	
1.	Taxmann's Students Guide to Income Tax – Dr. Vinod K. Singhania, U.K. Bhargava Taxman, New Delhi, (Recent Edition)
2.	Income Tax Law and Practice - T.S. Reddy and Hariprasad Reddy, Margham Publications, Chennai. (Recent Edition)
WEBSOURCE NOTE: Latest Edition of Textbooks May be Used	
1.	https://cleartax.in/s/residential-status/
2.	https://www.legalraasta.com/itr/income-from-salary/
3.	https://taxguru.in/income-tax/income-house-properties.html

MAPPING

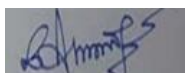
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong

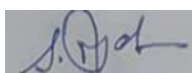
H–High

M– Medium

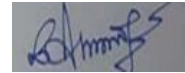
L–Low



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CORE PAPER 11 - AUDITING & CORPORATE GOVERNANCE

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF511	5	-	-	3	75	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To enable students to understand process of auditing and its classification. ➤ To impart knowledge on internal check and internal control. ➤ To illustrate the role of auditors in company. ➤ To help students understand the framework, theories and models of Corporate Governance. ➤ To provide insights into the concept of Corporate Social Responsibility 									

Unit	Contents	No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – *Procedure of Audit under ISA System.	15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	15
TOTAL		75

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Remember the concept, nature and scope of auditing	Remember
CO2	Understand the methods of valuation of assets and liabilities	Understand
CO3	Apply the necessary procedures in conducting the audit	Apply
CO4	Consider internal control systems	Analyse
CO5	Determine the duties and responsibilities of auditors in the digital era	Evaluate

TEXTBOOKS

- | | |
|---|---|
| 1 | Auditing & Corporate Governance, C.B.Gupta, Neha Singhal ,Scholar Tech Press, 4 th Editions , 2020 New Delhi |
|---|---|

REFERENCE BOOKS

- | | |
|---|--|
| 1 | Practical Auditing, B. N. Tandon, S. Sudharsanam & S.Sundharabahu,S.Chand & Sons 14 th editions , 2007 , New Delhi. |
| 2 | Principles and Practice of Auditing, Dinkar Pagare, <u>Sultan Chand & Sons</u> , 13 th edition , 2020 New Delhi |

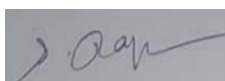
WEB RESOURCES

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

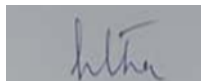
MAPPING

PSO \ CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	S	H	S	S
CO 2	H	S	H	H	M
CO 3	H	S	M	S	H
CO 4	S	H	H	H	H
CO 5	S	M	H	S	H

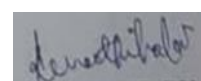
S– Strong H–High M– Medium L–Low



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CORE PAPER 12 - COST ACCOUNTING - II

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF612	5	-	-	3	75	25	75	100	
Learning Objectives <ul style="list-style-type: none">➤ To understand the standards in Cost Accounting➤ To know the concepts of contract costing.➤ To be familiar with the concept of process costing.➤ To learn about operation costing.➤ To gain insights into standard costing.									

Unit	Contents	No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – *Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	15
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.	15
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	15
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	15
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	15
	TOTAL	75

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

CO	Course Outcomes		Knowledge level
CO1	Remember and recall standards in cost accounting	K 1 to K 5	Remember
CO2	Apply the knowledge in contract costing		Understand
CO3	Analyze and assimilate concepts in process costing		Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.		Analyse
CO5	Set up standards and analyse variances.		Evaluate

TEXTBOOKS

- | | |
|---|---|
| 1 | Cost Accounting, Jain S.P. and Narang K.L, Kalyani Publishers, New Delhi, 2019. |
|---|---|

REFERENCE BOOKS

- | | |
|---|--|
| 1 | Cost Accounting, T.S. Reddy and Y. Hari Prasad Reddy, Margham publications, Chennai, 2019. |
| 2 | Cost Accounting, V.K.Saxena and C.D.Vashist, Sultan Chand publications, New Delhi, 2020. |

WEB RESOURCES

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

MAPPING

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

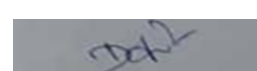
S– Strong H–High M– Medium L–Low



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APPROVED BY
(DR.B. DIVYA PRIYA)

CORE PAPER 13- MANAGEMENT ACCOUNTING

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF613	5	-	-	3	75	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To understand basics management accounting ➤ To know the aspects of Financial Statement Analysis ➤ To familiarize with fund flow and cash flow analysis ➤ To learn about budgetary control ➤ To gain insights into marginal costing. 									

Unit	Contents	No. of Hours
I	Introduction to Management Account Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – * Management Accounting Vs Financial Accounting.	15
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	15
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	15
V	Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost-Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	15
TOTAL		75

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Remember the need for the preparation of financial statements	Remember
CO2	Understand the tools and techniques management accounting	Understand
CO3	Apply financial and non-financial information in decision making.	Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.	Analyse
CO5	Determine the roles and responsibilities of modern management accountants.	Evaluate

TEXTBOOKS

1	Management Accounting, Shashi K. Gupta, Sharma.R.K, Kalyani publishers, Ludhiana 13 th Edition, 2014.
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REFERENCE BOOKS

1	Management Accounting and Financial Control, Dr.S.N.Maheswari, Sultan Chand & Sons, New Delhi, 16 th Edition, 2015.
2	Management Accounting, T.S. Reddy & Y. Hariprasad Reddy, Margham Publications, Chennai, 9 th edition, 2019.

WEB RESOURCES

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

MAPPING

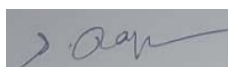
PSO \ CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	H	S	H	H	M
CO 2	S	H	H	M	H
CO 3	S	H	S	H	S
CO 4	S	S	M	H	S
CO 5	H	S	M	S	H

S-Strong

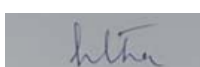
H-High

M-Medium

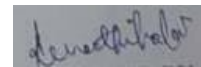
L-Low



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CORE PAPER 14- INCOME TAX LAW AND PRACTICES – II

Programme Code: 20					Programme Name: B.Com A&F				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF614	5	-	-	3	75	25	75	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To understand provisions relating to capital gains ➤ To know the provisions for computation of income from other sources. ➤ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. ➤ To learn about assessment of individuals ➤ To gain knowledge about assessment procedures. 									

Unit	Contents	No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	15
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	15
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	15
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	15
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – *Permanent Account Number (PAN)	15
TOTAL		75

THEORY 20% & PROBLEM 80%

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Remember and recall provisions on capital gains	Remember
CO2	Apply the knowledge about income from other sources	Understand
CO3	Analyze the set off and carry forward of losses provisions	Apply
CO4	Learn about assessment of individuals	Analyze
CO5	Apply procedures learnt about assessment procedures.	Evaluate

TEXT BOOK

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

REFERENCE BOOK

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

WEBSOURCE NOTE

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

MAPPING

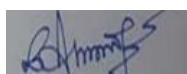
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong

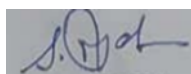
H–High

M– Medium

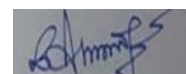
L–Low



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**CORE PRACTICAL 2 -
COMPUTER APPLICATIONS PRACTICAL (TALLY & INTERNET) PRACTICAL- II**

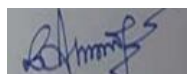
Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UAF6CM	4	-	-	3	60	40	60	100	
<p style="text-align: center;">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To understand the salient features of Tally ERP.9 and its key comments. ➤ To introduce the students to the usage of Tally for accounting purpose ➤ To make students to learn and apply vouchers, TDS computations in Tally ERP.9 software 									
Unit	Contents								No. of Hours
	<p>TALLY</p> <ol style="list-style-type: none"> 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 								40
	<p>INTERNET</p> <ol style="list-style-type: none"> 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 								20
TOTAL									60

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

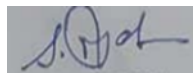
MAPPING

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

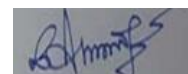
S – Strong H – High M – Medium L–Low



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PROJECT & VIVA VOCE

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/ Skill Development
25UAF6Z1	4	-	-	5	60	20	80	100	
<p style="text-align: center;">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To enhance the knowledge of the students in business research. ➤ To identify the core interest on the students in the various fields involved in the business. ➤ To create discernment about the tools and techniques used in business research. 									
Unit	Contents								No. of Hours
	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.								60

CO	Course Outcomes		Knowledge level
CO1	Improvement in the erudition of business research	K3 to K5	Remember
CO2	Reconginization of the interested business area of the students		Understand
CO3	Identifying the practical problems in different fields and collecting data		Apply
CO4	Accretion in the awareness level of the students research tools and techniques		Analyze
CO5	Preparation of report for the project and evaluating the reports		Evaluate

Components of Continuous Internal Assessment

Project/Case study		
Review	15	20
Regularity	5	

ESE Project Viva Voce:

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF5E1	5	-	-	5	75	25	75	100	
<p style="text-align: center;">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To know the basic acquaintance about the entrepreneurship. ➤ To understand about the various institutional assistance and subsidies provided to an entrepreneur ➤ To have elucidate a on project formulation and report evaluation 									
Unit	Contents								No. of Hours
I	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.								15
II	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.								15
III	Entrepreneurship and small enterprises- Needs and importance of development. Industrial sickness - Meaning, Causes, Remedies. Institutional assistance- District industries centers (DICs), Small industries development organization (SIDO), National small industries corporation Limited (NSIC), Small industries bank of India (SIDBI), Khadi and Village industries commission (KVIC).								15
IV	Incentives and subsidies - Meaning, Needs. Subsidized services - Subsidy market, Transport subsidy. Seed capital assistance, Taxation benefits to SSI, Special assistance for exports								15
V	Project-Meaning, Project identification, Project formulation: Needs, Concepts, Feasibility report, Evaluation. Credit Monitor Analysis (CMA) – Case analysis.								15
TOTAL									75

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.	Remember
CO2	Comprehend the financial and technical assistance offered to the entrepreneurs	Understand
CO3	Analyzing the problems faced by the small scale entrepreneurs	Apply
CO4	Applying the ideas in the formulation and evaluation of project report	Analyze
CO5	Evaluate on the credit monitoring and case analysis	Evaluate

TEXT BOOK

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

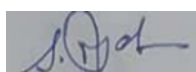
REFERENCE BOOK

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

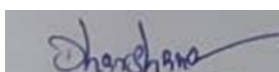
MAPPING

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

S–Strong H–High M– Medium L–Low



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Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF5E1	5	-	-	5	75	25	75	100	
<p align="center">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To provide a theoretical frame work for considering working capital management. ➤ To develop the ability to analyze the cash and inventory management. ➤ To understand concepts Money market instruments 									
Unit	Contents								No. of Hours
I	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.								15
II	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.								15
III	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.								15
IV	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.								15

V	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.	15
TOTAL		75
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes		Knowledge level
CO1	Define and identify the concepts of working capital management	K1 to K5	Remember
CO2	Understand the Money market instruments and Bank finance		Understand
CO3	To gain knowledge on Receivables, Cash and Inventory Management		Apply
CO4	Know the Instruments of international money market		Analyze
CO5	Evaluate the working capital of the company		Evaluate

TEXT BOOK

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

REFERENCE BOOK

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

MAPPING

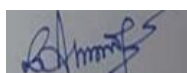
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	M	S	M	S	S
CO5	H	M	S	M	S

S– Strong

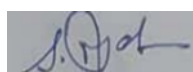
H–High

M– Medium

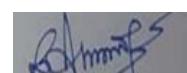
L–Low



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Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF5E1	5	-	-	5	75	25	75	100	
<p align="center">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To understand the research process and how it applies to the field of business management. ➤ To apply the major types of research designs. ➤ To develop skills of literacy, inquiry, presentation and interpretation 									
Unit	Contents								No. of Hours
I	Meaning and definition of research – objectives of research – Types of research -Significance of research –Research process – Criteria of good research								15
II	Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan								15
III	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								15
IV	Data Collection –* Methods of Data Collection – Primary – Secondary– Others – pilot study Report								15
V	Interpretation and report writing – interpretation techniques – Significance –Steps in report writing – Layout of research report – Precaution for report writing								15
TOTAL									75
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods</p> <p>Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>									

CO	Course Outcomes	Knowledge level
CO1	Understanding the ethical issues associated with the conduct of research.	Remember
CO2	Clearly identify the business problems and effective ways to answer those problems.	Understand
CO3	Students can able to formulate and present effective research reports.	Apply
CO4	Analyses and summaries key issues for further research.	Analyze
CO5	Evaluate on the knowledge of interpretation techniques and its significance.	Evaluate

TEXT BOOK

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

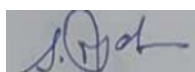
REFERENCE BOOK

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

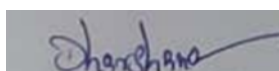
MAPPING

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

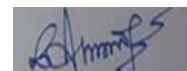
S– Strong H–High M– Medium L–Low



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APPROVED BY
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MAJOR ELECTIVE PAPER 4 - HUMAN RESOURCE MANAGEMENT

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
24UAF5E1	5	-	-	5	75	25	75	100	
<p style="text-align: center;">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To enlighten the importance of human resources and to effective management in organizations. ➤ To realize the key issues related in administering the human resources of an organization. ➤ To study about the overall environment of human resources 									
Unit	Contents								No. of Hours
I	Human Resource Management – Nature and Scope – Difference between Personnel Management and HRM – Environment of HRM – Human Resource Planning – Recruitment – Selection - Methods of Selection - Use of various Tests - Interview Techniques in Selection - Placement.								15
II	Training – Methods – Techniques – Identification of the Training Needs – Training and Development - Performance Appraisal – Transfer – Promotion and Termination of Services – Career Development								15
III	Remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures								15
IV	Labour Relation – Functions of Trade Unions – Forms of Collective Bargaining –Workers participation in Management – Types and effectiveness - *Industrial Disputes and Settlements (Excluding Laws)								15
V	Human Resource Audit – Nature – Benefits – Scope Approaches.								15
TOTAL									75

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Memorizing the basic concepts of human resource management.	Remember
CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc.,	Understand
CO3	Implementing better techniques for effective Human resource Management.	Apply
CO4	Applying the relevant concepts of Human Resources Audit in an Organization.	Analyze
CO5	Evaluating concepts of Human Resources Audit in an Organization.	Evaluate

TEXT BOOK

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

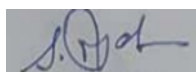
REFERENCE BOOK

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

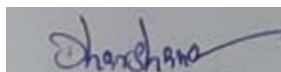
MAPPING

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

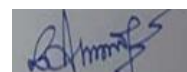
S– Strong H–High M– Medium L–Low



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Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF6E2	5	-	-	5	75	25	75	100	
<p align="center">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To familiarize the students with their rights and responsibilities as a consumer. ➤ To understand the procedure of redress of consumer complaints. ➤ To know more about decisions on Leading Cases by Consumer Protection Act. ➤ To get more knowledge about Organizational set-up under the Consumer Protection Act ➤ To impart awareness about the Role of Industry Regulators in Consumer Protection ➤ To understand Contemporary Issues in Consumer Affairs 									
Unit	Contents								No. of Hours
I	Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite								15
II	The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and.								15

	District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law	
III	<p>Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.</p> <p>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.</p>	15
IV	<p>Role of Industry Regulators in Consumer Protection</p> <ol style="list-style-type: none"> Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman Telecommunication: TRAI Food Products: FSSAI Electricity Supply: Electricity Regulatory Commission Real Estate Regulatory Authority 	15
V	<p>Contemporary Issues in Consumer Affairs - Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.</p> <p>Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; * Role of International Standards: ISO an Overview.</p>	15
TOTAL		75
<p>Note: Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified.</p>		

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

Teaching Methods

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

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

TEXT BOOK

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

REFERENCE BOOK

1. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
 2. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
 3. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
- Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
 E-books :-www.consumereducation.in
 Empowering Consumers e-book,www.consumeraffairs.nic.in
 ebook,www.bis.org
 The Consumer Protection Act, 2086 and its later versions.

MAPPING

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

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

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF6E2	5	-	-	5	75	25	75	100	
<p style="text-align: center;">Learning Objectives</p> <ul style="list-style-type: none"> ➤ To familiarize about the business finance. ➤ To make the students to gain the knowledge of salient features and mechanism of financial services. ➤ To know the issues in Indian financial services sector. 									
Unit	Contents								No. of Hours
I	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.								15
II	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								15
III	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.								15
IV	Credit Rating- meaning, rating methodology, importance of credit rating; credit rating agencies in India CRISIL, CARE, ICRA, Small & Medium Enterprises Rating Agency (SMERA).								15
V	Securitization -Meaning, Features, Mechanism, Types, Benefits of Securitization, Process of Securitization, Issues in Securitization								15
TOTAL									75

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

Teaching Methods

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

CO	Course Outcomes		Knowledge level
CO1	Remember the conceptual framework of business finance.	K1 to K5	Remember
CO2	Understand the important financial services and recent developments.		Understand
CO3	Learn the value of Investments.		Apply
CO4	Gaining the knowledge of the various Indian financial services sector.		Analyze
CO5	Evaluating the financial structure of the business.		Evaluate

TEXT BOOK

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

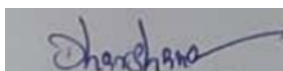
REFERENCE BOOK

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

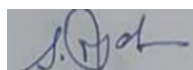
MAPPING

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

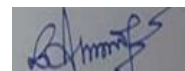
S– Strong H–High M– Medium L–Low



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Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF6E2	5	-	-	5	75	25	75	100	
<p style="text-align: center;">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To create an awareness about the basic indirect taxation principles among the students. ➤ To provide the students with sufficient knowledge about GST and its working in India. ➤ To enhance the skills of the students related to Custom duty etc. 									
Unit	Contents								No. of Hours
I	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								15
II	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.								15
III	Time value of supply of goods and services – Time of supply, place of supply and value of supply.								15
IV	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.								15
V	Customs Laws in India – Levy and Exemption from Custom duty – Types of duties – Valuation of imported and export goods - Baggage.								15
TOTAL									75

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

Teaching Methods

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

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

TEXT BOOK

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

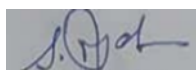
REFERENCE BOOK

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

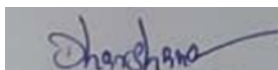
MAPPING

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

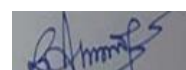
S– Strong H–High M– Medium L–Low



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MAJOR ELECTIVE PAPER 8 - INVESTMENT MANAGEMENT

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF6E2	5	-	-	5	75	25	75	100	
<p align="center">Learning Objectives:</p> <ul style="list-style-type: none"> ➤ To know about various alternatives of investment ➤ To understand about classification of investment market ➤ To perform fundamental analysis before investing ➤ To evaluate various types of fundamental analysis 									
Unit	Contents								No. of Hours
I	Concept of investment- important- alternate forms of investment- Shares, debentures								15
II	Investment in shares and debentures – Comparison with other forms of Investments – Primary market: Role of NIM mechanics of floating of new issues secondary market: Function mechanics of security trading.								15
III	Risk-Kinds-* Measures of Risk -Returns. Valuation of Securities: Valuation of Bonds valuation of Preference and equity shares.								15
IV	Security analysis-fundamental analysis: economic, industry and company analysis technical analysis: Dow Theory- Efficient Market theory. Random Walk Theory-weak form- semi strong form								15
V	Portfolio analysis management – Steps in portfolio management: Markowitz theory – Optimum portfolio								15
TOTAL									75
*Self-Study and questions for examinations may be taken from the self-study portions also.									
Teaching Methods									
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.									

CO	Course Outcomes		Knowledge level
CO1	Understand about the concepts and various forms of investment.	K1 to K5	Remember
CO2	Familiarize about the investment in shares and debentures, primary market and secondary market.		Understand
CO3	Acquire knowledge in measuring of Risk.		Apply
CO4	Develop the skill in security, fundamental and technical analysis		Analyze
CO5	Evaluating the Portfolio analysis management		Evaluate

TEXT BOOK

1. Investment Management, Preethi Singh, Himalaya Publishers,

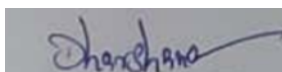
REFERENCE BOOK

1. Investment Management - Francis Cherunlillum
2. Investment Management - Khan and Jain
3. Investment Management - V.K.Balla
4. Investment Management - V.Gangadha Ramesh Babu

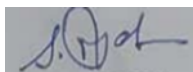
MAPPING

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

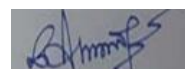
S– Strong H–High M– Medium L–Low



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SKILLED BASED SUBJECT 1- CYBER SECURITY

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25UGC3S1	2	-	-	3	30	100	-	100	
Learning Objectives <ul style="list-style-type: none"> ➤ The course introduces the basic concepts of Cyber Security ➤ To develop an ability to understand about various modes of Cyber Crimes and Preventive measures ➤ To understand about the Cyber Legal laws and Punishments 									

Unit	Contents	No. of Hours
I	Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition- Different modes of cyber fraud - Cyber fraud in India. Cyber pornography.	6
II	Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types – Cyber attacks.	6
III	Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy- E-Commerce security issues.	6
IV	Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.	6
V	Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.	6
TOTAL		30

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	To Understand the Concepts of Cybercrime and Cyber Frauds	Remember
CO2	To Know about Cyber Terrorism and its preventive measures	Understand
CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues	Apply
CO4	To Understand about E-mail and Social Media Issues	Analyse
CO5	To Describe about various legal responses to Cybercrime	Evaluate

TEXT BOOK

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

REFERENCE BOOKS

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

WEB RESOURCES

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

NOTE: Latest Edition of Textbooks May be used

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

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Others (Seminar, Group presentation, Flipped Class room, etc.,)	15
Total		100

SKILLED BASED SUBJECT 2 – COMPETITIVE SKILL ENHANCEMENT (ONLINE)

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25UAF4S2	2	-	-	3	30	100	-	100	
Learning Objectives <ul style="list-style-type: none">➤ To enhance the practical knowledge in Communication Skills.➤ To develop the aptitude skills.➤ To familiarize the current affairs									

Unit	Contents	No. of Hours
I	QUANTITATIVE APTITUDE Numbers – HCF - LCM – Time and work–simple and compound interest – Problems on ages – square root and cube root – volume and surface area.	6
II	REASONING APTITUDE Analytical reasoning – logical problems – Arithmetic reasoning – Data interpretation: Table charts – Bar charts – Pie charts – Line charts.	6
III	CREATIVITY APTITUDE Venn diagrams – Cube and Cuboids – Dice – Cubes and Dice – Figure matrix –seating arrangement – direction sense test – Puzzles : character – missing letters – logical – playing cards - clock – number -Dot situation – rule detection- mirror and water images – embedded images – grouping of images – image analysis- pattern completion – paper cutting- *shape construction paper folding.	6
IV	VERBAL APTITUDE Change of voice – Change of speech – verbal analogies - Syllogism Classification– logical sequence of words.	6
V	GENERAL AWARENESS Awards and Honours - Books and Authors –Famous personalities – National Affairs–Neighboring countries	6
TOTAL		30

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

Teaching Methods

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

CO	Course Outcomes	Knowledge level
CO1	Remember the conceptual framework on aptitude	Remember
CO2	Understand the various aptitudes	Understand
CO3	Apply the verbal aptitude in practical	Apply
CO4	Gaining the knowledge of general awareness	Analyse
CO5	Getting knowledge about the competitive examinations	Evaluate

TEXT BOOK

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

REFERENCE BOOKS

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

WEB RESOURCES

1. https://www.amazon.in/s?k=quantitative+aptitude+rs+agarwal&crd=3C9DDD4U8JNJA&srefix=quantitative+aptitude+%2Caps%2C210&ref=nb_sb_ss_ts-doa-p_1_22
2. https://www.amazon.in/Modern-Approach-Non-Verbal-Reasoning-2022-23/dp/9355011539/ref=pd_bxgy_img_d_sccl_1/258-1795721-7745764?pd_rd_w=HGOYE&content-id=amzn1.sym.1f08c8d0-e19e-4bbb-853e-6e21a6db282c&pf_rd_p=1f08c8d0-e19e-4bbb-853e-6e21a6db282c&pf_rd_r=1S7HVT7T3RB5BCKVCRA2&pd_rd_wg=uwiMZ&pd_rd_r=e69fa2e6-5ea2-471f-ad4d-405aefc7e6ab&pd_rd_i=9355011539&psc=1

MAPPING

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

S–Strong

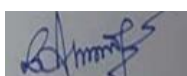
H–High

M–Medium

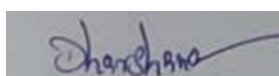
L–Low

CIA EXAMINATION MARK BREAKUP

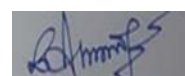
S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Others	15
Total		100



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SKILLED BASED SUBJECT 3 -**BASICS OF INTELLECTUAL PROPERTY RIGHT'S**

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25UAF6S3	2	-	-	3	30	100	-	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To create awareness about recent trends in IPR and Innovation ➤ To explore the basic concepts IPR ➤ To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge. ➤ To learn more about managing IP rights and legal aspects. 									

Unit	Contents	No. of Hours
I	Introduction -origin and development of Intellectual Property Rights (IPR), need for protecting IP, Patents: Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure	6
II	Copyrights: Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. Industrial Designs: Kind of protection provided in Industrial design. Geographical Indication of Goods: Basic aspects and need for the registration.	6
III	Trade Marks: Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. Trade Secrets: Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.	6
IV	Protection of traditional knowledge - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. Protection of Plant Varieties - Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers	6
V	Managing IP Rights: Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. Transferring IP Rights: Assignment contract, license agreement, deed of assignment. Infringement and enforcement.	6
TOTAL		30

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

Teaching Methods

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

CO	Course Outcomes		Knowledge level
CO1	Know about basic concepts of IPR and patent	K 1 to K 5	Remember
CO2	Understand copyrights, industrial designs and geographical indication of goods.		Understand
CO3	Differentiate between trademarks and trade secrets		Apply
CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.		Analyse
CO5	Manage and protect IP Rights		Evaluate

TEXT BOOK

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

REFERENCE BOOKS

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

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

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

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

EXTRA DEPARTMENTAL COURSE: PERSONAL INVESTMENT AVENUES

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/ Entrepreneurship
25UAF5X1	2	-	-	3	30	100	-	100	
<p style="text-align: center;">Learning Objectives</p> <ol style="list-style-type: none"> 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 									

Unit	Contents	No. of Hours
I	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.	6
II	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.	6
III	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.	6
IV	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.	6

V	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	6
TOTAL		30
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

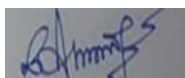
CO	Course Outcomes	Knowledge level
CO1	Obtaining knowledge about the investment avenues in India.	Remember
CO2	Understanding the suitable type of investment for their personal Life.	Understand
CO3	Enabling to take right investment decisions.	Apply
CO4	Discovering the ideas on the investment avenues.	Analyse
CO5	Evaluating the present value of their investments.	Evaluate

TEXT BOOK
1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 13 th Edition, 2009 2. Financial Markets and Services – Gordon & Natarajan - Himalaya Publishing House, 2 nd Edition, 2015
REFERENCE BOOKS
1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co.Ltd, 13 th Edition, 2000 2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 6 th Edition, 2009

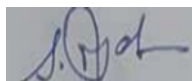
NOTE: Latest Edition of Textbooks May be used

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

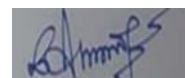
S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 40	40
2.	CIA II – 75 Marks Converted to 40	40
3.	Assignment I	05
4.	Assignment II	05
5.	Attendance	05
6.	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100



PREPARED BY
(DR.S.K ARUN KUMAR)



CHECKED BY
(DR. S. MANIMEGALAI)



APPROVED BY
(DR.S.K ARUN KUMAR)

NON-MAJOR ELECTIVE PAPERS**NON-MAJOR ELECTIVE PAPER I - ENVIRONMENTAL STUDIES**

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25EVS101	2	-	-	2	30	-	100	100	
Learning Objectives									
<p>➤ The course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences</p>									
<p>➤ To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.</p>									
<p>➤ To shape students into good “Eco citizens” thereby catering to global environmental needs.</p>									
<p>➤ This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil</p>									
<p>➤ The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.</p>									

Unit	Contents	No. of Hours
I	MULTIDISCIPLINARY NATURE OF ENVIRONMENT 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.	6
II	ECOSYSTEMS 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.	6
III	BIODIVERSITY AND ITS CONSERVATION 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	6

IV	ENVIRONMENTAL POLLUTION Definition - Causes, effects and control measures of Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.	6
V	SOCIAL ISSUES AND THE ENVIRONMENT 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.	6
TOTAL		30
*Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems	Remember
CO2	Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues	Understand
CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones	Apply
CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity	Analyse
CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and Ecosystems	Evaluate

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. 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.

NOTE: Latest Edition of Textbooks May be used

Question Paper Pattern for General papers

Environmental Studies

25EVS101

Question Paper Pattern

(External only)

Duration: 3 hours

Total Marks : 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

NON - MAJOR ELECTIVE PAPER II - VALUE EDUCATION – MORAL AND ETHICS

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25VED201	2	-	-	2	30	-	100	100	
<p style="text-align: center;">Learning Objectives</p> <ul style="list-style-type: none"> ➤ To impart Value Education in every walk of life. ➤ To help the students to reach excellence and reap success. ➤ To impart the right attitude by practicing self introspection. ➤ To portray the life and messages of Great Leaders. ➤ To insist the need for universal brotherhood, patience and tolerance. ➤ To help the students to keep them fit. ➤ To educate the importance of Yoga and Meditation. 									

Unit	Contents	No. of Hours
I	Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.	6
II	Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda	6
III	Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Uddham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan	6
IV	Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.	6
V	Isha kriya -Surya Shakthi and it's benefits.	6
TOTAL		30
*Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes		Knowledge level
CO1	Will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice	K 1 to K 5	Remember
CO2	Will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations		Understand
CO3	Can emulate the principled life of great warriors and take it forward as a message to self and the society		Apply
CO4	Will be able to Analyse the Practical outcome of practicing Moral values in real life situation		Analyse
CO5	Could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills		Evaluate

TEXT BOOK

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

REFERENCE BOOKS

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

NOTE: Latest Edition of Textbooks May be used

Question Paper Pattern**Moral & Ethics****(External only)**

Duration 3 Hrs

Total Marks: 50 Marks

Answer all Questions (5X10=50 marks)

Essay type Either – Or/ Type - Question from each unit

NON-MAJOR ELECTIVE III – HUMAN RIGHTS

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25UHR3N1	2	-	-	2	30	-	100	100	
Learning Objectives <ul style="list-style-type: none"> ➤ To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development. ➤ To impart education on national and international regime on Human Rights. ➤ To sensitive students to human suffering and promotion of human life with dignity. ➤ To develop skills on human rights advocacy ➤ To appreciate the relationship between rights and duties ➤ To foster respect for tolerance and compassion for all living creature. 									

Unit	Contents	No. of Hours
I	HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution Of India	6
II	WOMEN EMPOWERMENT IN INDIA: Feminism And Sexual Violence - Women And Liberation	6
III	GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power And Science	6
IV	RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children	6
V	SOGIESC RIGHTS: Understanding SOGIESC- basic Definitions- inclusivity of SOGIESC-importance of studying SOGIESC- presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripathi- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws	6
TOTAL		30

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

Teaching Methods

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

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

TEXT BOOK

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

REFERENCE BOOK

1. Human Rights, by Jaganathan, MA., MBA., MMM., ML., ML., (Humanitarian Law) and J.P. Arjun Proprietor: Usha Jaganathan, Refugee Law
2. Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
1. Country Report on SOGIESC Rights In India: An Unfinished Agenda.

WEB SOURCE

1. <https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/>
2. <https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf>
3. https://en.wikipedia.org/wiki/Akkai_Padmashali

NOTE: Latest Edition of Textbooks May be used

QUESTION PAPER PATTERN

Duration 3 Hrs

Max 75 Marks

Section A (5 x 5=25Marks)

Short answers, Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type questions, Either – or / type – question from each unit.

NON – MAJOR ELECTIVE IV - WOMEN’S RIGHTS

Programme Code : 20						Programme Name: B.Com A&F			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability
25UWR4N2	2	-	-	2	30	-	100	100	
Learning Objectives <ol style="list-style-type: none"> 1. To know about the laws enacted to protect Women against violence. 2. To impart awareness about the hurdles faced by Women. 3. To develop a knowledge about the status of all forms of Women to access to justice. 4. To create awareness about Women’s rights. 5. To know about laws and norms pertaining to protection of Women. 6. To understand the articles which enables the Women’s rights. 7. To understand the Special Women Welfare laws. 8. To realize how the violence against Women puts an undue burden on healthcare services. 									

Unit	Contents	No. of Hours
I	Women’s Studies: Basic concepts of Women’s studies in Higher education, Women’s studies perspectives- Socialization- Patriarchy- Women’s studies as an academic discipline- Growth and development of Women’s studies as a discipline internationally and in India.	6
II	Socio-Economic Development of Women: Family welfare measures, role of Women in economic development, representation of Women in media, status of Women land rights, Women Entrepreneurs, National policy for the empowerment of women.	6
III	Women’s Rights – Access to Justice: Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.	6
IV	Women Protective acts: Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act	6

V	Women and Child welfare: Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected Women and child society by private and public sector, NGO and society.	6
TOTAL		30
*Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

CO	Course Outcomes	Knowledge level
CO1	Understand the importance of Women's Studies and incorporate Women's Studies with other fields.	Remember
CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication.	Understand
CO3	Interpret the laws pertaining to violence against Women and legal consequences.	Apply
CO4	Study the important elements in the Indian Constitution, Indian Laws for Protection of Women.	Analyse
CO5	To be Aware of Government Developmental schemes for women and to create Awareness on modernization and impact of technology on Women.	Evaluate

TEXT BOOK
1. Women's Rights (2021), compiled by Kongunadu Arts & Science College, Coimbatore – 641 029.
REFERENCE BOOKS
1. "Rights of Indian Women" by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.
2. "Women's security and Indian law" by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. "Women's Property Rights in India" by Kalpaz publications, 2016.

NOTE: Latest Edition of Textbooks May be used

**WOMEN'S RIGHTS
QUESTION PAPER PATTERN**

Duration 3 Hrs

Max 75 Marks

Section A (5 x 5=25Marks)

Short answers, Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type questions, Either – or / type – question from each unit.

HEALTH AND WELLNESS

ALL UG COURSES		
TITLE OF THE PAPER: HEALTH AND WELLNESS		
Batch 2025 – 2028	Semester IV	Credits 2

Skill Areas:

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

Purpose:

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

Learning Outcomes:

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

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

Focus:

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

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

Role of the Facilitator:

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

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

Guided Activities:

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

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

Period Distribution

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

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor/Guide for the wellness activities.

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

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

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

	<p>5. Healthy Lungs</p> <p>Discuss the importance of lung health for daily life.</p> <p>Habits that affect lung health (smoking, lack of exercises).</p> <p>Benefits of breathing exercises for healthy lungs.</p> <p>6. Hygiene and Grooming</p> <p>Discuss the importance of hygienic habits for good oral, vision, hearing and skin health.</p> <p>Discuss the positive effects of grooming on one's confidence level and professional growth.</p>	
	<p>Suggested Activities (sample);</p> <p>Nutrition:</p> <p>Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.</p>	
5	<p>Emotional Well-being</p> <p>1. Stress Management</p> <p>Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance.</p> <p>Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery.</p> <p>(use audio recordings or visuals to guide them through these techniques).</p> <p>After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.</p> <p>2. Importance of saying 'NO'.</p> <p>Explain the students that saying 'NO' is important for their Physical and mental well-being, Academic Performance, Growth and Future, Confidence, Self-respect, Strong and Healthy Relationships, building reputation for self and their family (avoid earning a bad name).</p> <p>Factors that prevent them from saying 'NO'.</p> <p>How to practice saying 'NO'.</p>	

	<p>3. Body Positivity and self-acceptance</p> <p>Discuss the following with the students.</p> <ul style="list-style-type: none"> • What is body positivity and self-acceptance? • Why is it important? • Be kind to yourself. • Understand that everyone's unique. <p><u>Suggested Activities (Sample):</u></p> <p>(Importance of saying 'NO')</p> <p>Provide worksheets to self-reflect on....</p> <p>...how they feel when others say 'no' to them</p> <p>...the situations where they should say 'no'</p> <p>Challenge students to write a song or rap about the importance of saying no and how to do it effectively.</p> <p>Students can perform their creations for the class.</p>	
6	<p>Social Well-Being</p> <p>1. Practicing Gratitude</p> <p>Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues.</p> <p>Discuss how one can show gratitude through words and deeds.</p> <p>Explain how practicing gratitude can create 'ripple effect'.</p> <p>2. Cultivating Kindness and Compassion</p> <p>Define and differentiate between kindness and compassion.</p> <p>Explore practices that cultivate these positive emotions.</p> <p>Self-Compassion as the Foundation.</p> <p>The power of small gestures.</p> <p>Understanding another's perspective.</p> <p>The fruits of compassion.</p> <p>3. Practicing Forgiveness</p> <p>Discuss the concept of forgiveness and its benefits.</p> <p>Forgiveness: What is it? and What it isn't?</p> <p>Benefits of forgiveness.</p> <p>Finding forgiveness practices.</p>	

	<p>4. Celebrating Differences</p> <p>Appreciate the value of individual differences and foster inclusivity.</p> <p>The World: A Tapestry of Differences (cultures, backgrounds, beliefs, abilities, and appearances).</p> <p>Finding strength in differences (diverse perspectives and experiences lead to better problem-solving and innovation).</p> <p>Celebrating differences, not ignoring them (respecting and appreciating the unique qualities).</p> <p>Activities for celebrating differences (share culture, learn about others, embrace new experiences).</p> <p>5. Digital Detox</p> <p>Introduce the students to:</p> <p>The concept of a digital detox and its benefits for social well-being.</p> <p>How to disconnect from devices more often to strengthen real-world connections.</p> <p>Suggested Activities (sample):</p> <p>(Practicing Gratitude)</p> <p>Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honor the house keeping staff in some way to express gratitude for their service.</p>	
7.	<p>Intellectual Well-being</p> <p>1. Being a lifelong Learner</p> <p>Give students an understanding on:</p> <p>The relevance of intellectual well-being in this 21st century to meet. the expectations in personal and professional well-being</p> <p>The Importance of enhancing problem-solving skills</p> <p>Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.)</p> <p>2. Digital Literacy</p> <p>Discuss:</p> <p>The key aspects of digital literacy and its importance in today's world. It is more than just liking and sharing on social media. The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship). Why is digital literacy important? Boosting one's digital skills.</p>	

	<p>3. Transfer of Learning</p> <p>Connections between different subjects - How knowledge gained in one area can be applied to others.</p> <p><u>Suggested Activities(sample):</u></p> <p>Intellectual Well-being.</p> <p>Provide worksheets to students for teaching them how to boost intellectual well-being.</p> <p>Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their intellectual well-being.</p>	
8	<p>Environmental Well-being</p> <p>1.The Importance of initiating a change in the environment.</p> <p>The session could be around:</p> <p>Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) People's behaviour, crime, pollution, political activities, infra-structure, family situation etc.</p> <p>Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering, approaching administration).</p> <p><u>Suggested Activities (sample):</u></p> <p>Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change.</p> <p>Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being.</p> <p>Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing anti-social behaviour on the campus or in their locality.</p>	

9	<p>Mental Well-being</p> <p>1. Importance of self-reflection</p> <p>Discuss:</p> <p>Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being).</p> <p>Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause).</p> <p>The role of journaling in mental well-being.</p> <p>2. Mindfulness and Meditation Practices</p> <p>Benefits of practicing mindful habits and meditation for overall well-being.</p> <p>1. Connecting with nature</p> <p>Practicing to be in the present moment - Nature walk, feeling the sun, listening to the natural sounds.</p> <p>Exploring with intention - Hiking, gardening to observe the nature.</p> <p>Reflecting on the emotions, and feeling kindled by nature.</p> <p>2. Serving people</p> <p>Identifying the needs of others.</p> <p>Helping others.</p> <p>Volunteering your time, skills and listening ear.</p> <p>Finding joy in giving.</p> <p>3. Creative Expressions</p> <p>Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves.</p> <p><u>Suggested Activities (Sample):</u></p> <p>(Mindfulness and Meditation) Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.</p>	
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10	<p>Situational Awareness (Developing Life skills)</p> <p>1. Being street smart</p> <p>Discuss:</p> <p>Who are street smart?</p> <p>Why is it important to be street smart?</p> <p>Characteristics of a street-smart person: Importance of acquiring life skills to become street smart (General First-aid procedure, CPR Procedure, Handling emergency situations like fire, flood etc).</p> <p>2. Digital Awareness</p> <p>Discuss:</p> <p>Cyber Security</p> <p>Information Literacy</p> <p>Digital Privacy</p> <p>Fraud Detection</p> <p><u>Suggested Activities (sample):</u></p> <p>(Street Smart) Inviting professionals to demonstrate the CPR Procedure</p> <p>Conducting a quiz on Emergency Numbers</p>	
11	<p>Understanding Addiction</p> <p>Plan this session around:</p> <p>Identifying the environmental cues, triggers that lead to picking up this habit.</p> <p>Knowing the impact of substance abuse Adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation.</p> <p>Seeking help to get out of this addiction.</p> <p><u>Suggested Activities:</u></p> <p>Provide Worksheets to check the students' level of understanding about substance addiction and their impacts.</p> <p>Share case studies with students from real-life.</p> <p>Play/share awareness videos on addiction/de-addiction, experts talk.</p> <p>*Conduct awareness programmes on Drugs and its ill effects.</p> <p>(Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.</p>	

Closure:

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

Assessments:

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

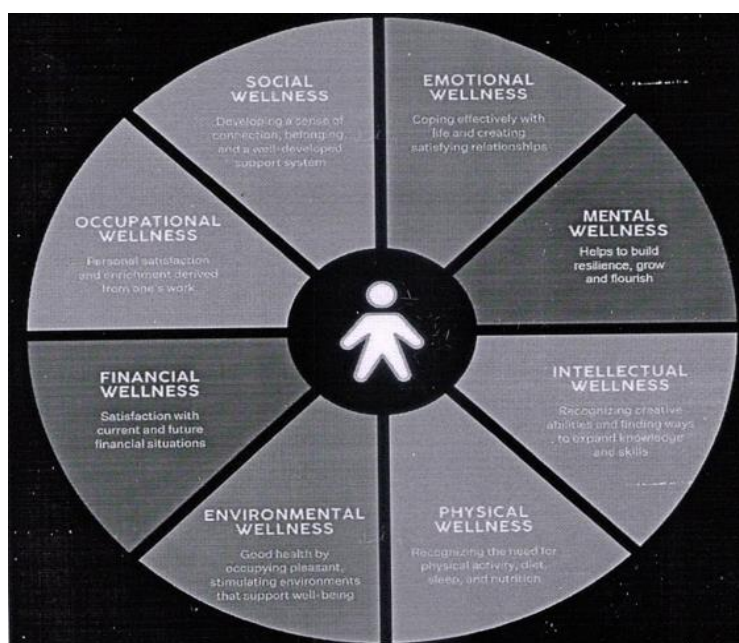
Scheme of Evaluation

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

References/Resource Materials:

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

1. The Well-Being Wheel:



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

3. **Online Resources:**

1. United Nations Sustainable Development Goals - Goal 3-Good Health & Well-Being:
<https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources:
<https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html>
3. Breaking Bad Habits: James Clear provides a guide on how to build good habits and break bad ones:
<https://jamesclear.com/habits>
4. 6 Ways to Keep Your Brain Sharp
<https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp>
5. What Is Social Wellbeing? 12+ Activities for Social Wellness <https://positivepsychology.com/social-wellbeing/>
6. How Does Your Environment Affect Your Mental Health?
<https://www.verywellmind.com/how-your-environment-affects-your-mental-health-5093687>
7. How to say no to others (and why you shouldn't feel guilty) <https://www.betterup.com/blog/how-to-say-no>

FINANCIAL MANAGEEMNT

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF0J1	2	-	-	5	30	-	100	100	
Course Objectives: <ul style="list-style-type: none"> ➤ To gain knowledge and skills to identify problems in the area of Finance. ➤ To Understand the risk involved in the context of financial decision making ➤ To identify the concepts and theories in financial Management and its practical applicability ➤ To gain knowledge and skills to identify problems in the area of Finance. 									
Unit	Contents								No. of Hours
I	Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager –*Sources of long-term finance: Shares, Debentures and Ploughing Back of Profits.								6
II	Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method.								6
III	Cost of Capital – Meaning – Importance –Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings – Weighted average Capital.								6
IV	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).								6
V	Dividend Policy – meaning – types - Factors affecting Dividend Policy (Excluding Problems), Receivable Management, Cash management, Working capital management.								6
TOTAL									30
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.									


CO	Course Outcomes		Knowledge level
CO1	Realizing the scope of financial Management and its role in successful Business.	K1 to K5	Remember
CO2	Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy.		Understand
CO3	Ability to apply financial information to recommend and justify solutions to financial problems.		Apply
CO4	Attaining knowledge on several management policies involved in finance.		Analyze
CO5	Appraising the dividend policy of a company.		Evaluate

TEXT BOOK

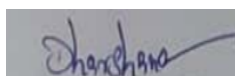
1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi –Charulatha Publications, 2016

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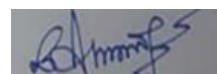
1. Financial Management - IM Pandey Pearson Publications, 2021
2. Financial Management- Principles and Practice - S.N. Maheswari, Sultan Chand, 2019
3. Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill, 3rd Edition, 2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt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



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PRINCIPLES OF INSURANCE

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF0J2	2	-	-	5	30	-	100	100	
Course Objectives: <ul style="list-style-type: none"> ➤ To gain knowledge and skills to identify problems in the area of Finance. ➤ To Understand the risk involved in the context of financial decision making ➤ To identify the concepts and theories in financial Management and its practical applicability ➤ To gain knowledge and skills to identify problems in the area of Finance. 									
Unit	Contents								No. of Hours
I	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.								6
II	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.								6
III	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								6
IV	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.								6
V	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.								6
TOTAL									30
*Self-Study and questions for examinations may be taken from the self-study portions also.									
Teaching Methods									
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.									

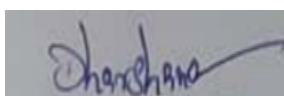
CO	Course Outcomes		Knowledge level
CO1	Acquire knowledge on basics of insurance	K1 to K5	Remember
CO2	Understand the principles of insurance business		Understand
CO3	Demonstrate the types of insurance		Apply
CO4	Summarize the policies of insurance company		Analyze
CO5	Evaluate the insurance policies.		Evaluate

TEXT BOOK

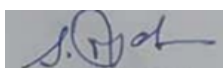
1. “Insurance Principles and Practice: Mishra M.N. & Mishra SB S. Chand & Company Ltd., New Delhi Reprint 2018, 22nd Edition.

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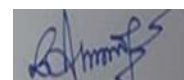
1. “Insurance Principles and Practice” - Periyasamy.P. Himalaya Publishing House Pvt. Ltd., Mumbai, 2015.
2. “Insurance and Risk Management”, - Dr. Gupta P.K. Himalaya Publishing House Pvt. Ltd., Mumbai, 2nd Edition, 2021.
3. “Risk Management and Insurance” - Harrington, Niehaus, McGraw Hill, New Delhi,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



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FINANCIAL MARKET AND SERVICES

Programme Code: 20					Programme Name: B.Com(A&F)				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UAF0J3	2	-	-	5	30	-	100	100	
Course Objectives: <ul style="list-style-type: none">➤ To know about the financial markets and institutions.➤ To understand about the regulation of financial institutions.➤ To acquire knowledge of mutual funds and venture capital.➤ To know about the financial markets and institutions.									
Unit	Contents								No. of Hours
I	Financial markets – Structure – Money market – Features – Objectives Capital markets – Importance – Difference between money market and capital market, Derivative markets and Commodity markets.								6
II	Primary market: New Issue markets – Functions – Issue Mechanism– Instrument of issue. Merchant Banking – Meaning, Origin and Growth – Merchant Banking in India – Merchant Banking Services								6
III	*Banks as Financial Intermediaries – Commercial Banks role in financing – IDBI –IFCI – LIC – GIC – UTI – Functions								6
IV	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.								6
V	Venture capital – Features – Importance. Factoring – Types – factoring as a source of finance –Securitization of assets – Mechanics of securitization –Utility of securitization								6
TOTAL								30	
*Self-Study and questions for examinations may be taken from the self-study portions also.									
Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.									

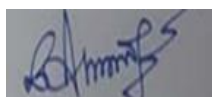
CO	Course Outcomes		Knowledge level
CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.	K1 to K5	Remember
CO2	Understanding the financial institutions and the working of mutual funds.		Understand
CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.		Apply
CO4	Discovering the ideas on the financial system		Analyze
CO5	Evaluating the methods of factoring, venture capital and securitization		Evaluate

TEXT BOOK

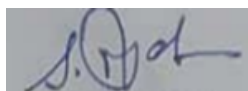
1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11th Revised Edition, 2016

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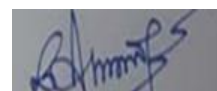
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2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 9th Edition, 2020
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