KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE - 641 029

DEPARTMENT OF COMMERCE WITH CA (UG)

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2025- 2026 and onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
Coimbatore – 641029

DEPARTMENT OF COMMERCE WITH CA (UG)

VISION

The Department of Commerce with Computer Applications envisions excelling in the field of higher education and catering to the scholastic and developmental needs of the individual, through continuous creation of critical knowledge base for the society's sustained and inclusive growth.

MISSION

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programs of the highest quality that would foster the holistic development of individuals who will be empowered to act as the conscience of society.
3. To help in the creation and development of manpower that would provide intellectual leadership to the community.
4. To provide skilled manpower to the professional, industrial and service sectors in the countryso as to meet global demands.
5. To encourage the students for excellence in higher education and research.

PROGRAMME OUTCOME (PO)

PO 1 The course have opened the floodgates in the area of computers and other core industries and other professional studies CA, ICWA etc.

PO 2 This program courses consist of both theoretical as well as good practical exposures to thestudents in the relevant areas to meet the industries expectations.

PO 3 Courses of this program provide bright future in the IT fields, Software, Banks,Companies and BPOs.

PO 4 Course builds up conceptual foundation in the area of finance, management and computer applications

PO 5 Build life skills and entrepreneurial skills through value-based Education

PO 6 Students are equipped with Analytical and leadership skills to carry out the business activities

PO 7 Enhance technical and computer skill to execute the real time projects and research

PO 8 Pursue higher studies in commerce and computer applications

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1 To develop a broad range of business skills and knowledge, development of general andspecific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PSO 2 Learners will be able to prove proficiency with the ability to engage in competitiveexams like CA, CS, ICWA and other courses.

PSO 3 Programme has opened the floodgates in the eve of software application jobs in the eveof trade Commerce, Business, Banking, Insurance and in related eve of business.

PSO 4 Learners will gain thorough systematic and subject skills within various disciplines ofcommerce, business, accounting, economics, finance, auditing and marketing.

PSO 5 Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

Programme Name: **B.COM (CA)**

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 – Tamil I/ Hindi I/ French I/ Malayalam I/ Sanskrit I@	6	25	75	100	3	3
	II	25ENG101	English - I	6	25	75	100	3	3
	III	25UCC101	Core Paper 1 – Financial Accounting I	4	25	75	100	3	3
	III	25UCC102	Core Paper 2 – Principles of Management	4	25	75	100	3	3
	III	25UCC1CL	Core Practical 1 – Computer Applications I – Accounting package Tally	2	20	30	50	3	1
	III	25UCC1A1	Allied Paper 1 – Business Mathematics	6	25	75	100	3	5
	IV	25EVS101	Environmental Studies **	2	-	50	50	3	2
			Total	**30**	**-**	**-**	**600**	**-**	**20**
II	I	25TML202	Language II – Tamil II/ Hindi II/ French II/ Malayalam II/ Sanskrit II @	6	25	75	100	3	3
	II	25ENG202	English –II	6	25	75	100	3	3
	III	25UCC203	Core Paper 3 - Financial Accounting II	5	25	75	100	3	4
	III	25UCC2CM	Core Practical 2 – Computer Applications II – MS Office	5	20	30	50	3	3
	III	25UCC2A2	Allied Paper 2 – Business Statistics	6	25	75	100	3	5
	IV	25VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
			Total	**30**	**-**	**-**	**500**	**-**	**20**
III	I	25TML303	Language III– Tamil III/ Hindi III/ French III/ Malayalam III/ Sanskrit III @	6	25	75	100	3	3
	II	25ENG303	English –III	6	25	75	100	3	3
	III	25UCC304	Core Paper 4 – Corporate Accounting I	4	25	75	100	3	4
	III	25UCC305	Core Paper 5 – Cost Accounting I	4	25	75	100	3	4
	III	25UCC3AL	Allied Practical 1 – Computer Applications III – Python Programming	6	40	60	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 – Tamil IV/ Hindi IV/ French IV/ Malayalam IV/ Sanskrit IV @	6	25	75	100	3	3
	II	25ENG404	English –IV	6	25	75	100	3	3
	III	25UCC406	Core Paper 6 - Corporate Accounting II	4	25	75	100	3	4
	III	25UCC407	Core Paper 7 - Cost Accounting II	4	25	75	100	3	4
	III	25UCC4AM	Allied Practical 2 – Computer Applications IV – SQL for Data Analysis	6	40	60	100	3	5
	IV	25UCC4S2	Skill Based subject 2 - Database Management System	2	25	75	100	3	3
	IV	25TBT402/ 25TAT402/ 25UWR4N2	Basic Tamil* / Advanced Tamil**/ Non - Major Elective- II**	2	-	75	75	3	2
			Total	**30**	**-**	**-**	**675**	**-**	**24**
V	III	25UCC508	Core Paper 8 – Income Tax Law and Practice I	6	25	75	100	3	4
	III	25UCC509	Core Paper 9 – Management Accounting	6	25	75	100	3	4
	III	25UCC510	Core Paper 10 - Banking law and Practice	6	25	75	100	3	4
	III	25UCC511	Core Paper11 – Business Law	5	40	60	100	3	3
	III	25UCC5E1	Major Elective Paper 1	5	25	75	100	3	5
	IV	-	EDC	2	100	-	100	3	3
	-	25UCC5IT	Internship Training ****	Grade					
			Total	**30**	**-**	**-**	**600**	**-**	**23**
VI	III	25UCC612	Core Paper 12 - Income Tax Law and Practice II	6	25	75	100	3	4
	III	25UCC613	Core Paper 13 – Auditing and Corporate Governance	6	25	75	100	3	4
	III	25UCC614	Core Paper 14 – Company law	6	25	75	100	3	4
	III	25UCC615	Core Paper 15 – Object oriented Programming with C++	5	25	75	100	3	3
	III	25UCC6E2	Major Elective Paper 2	5	25	75	100	3	5
	III	25UCC6Z1	Project and Viva-Voce***	-	20	80	100	-	5
	IV	25UBI6S3	Skill Based Subject 3- Basics of IPR	2	100	-	100	3	3
			Total	**30**	**-**	**-**	**700**	**-**	**28**
	V	**25NCC $^{\$}$ / NSS / YRC / PYE / ECC / RRC / WEC101#**	**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

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

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

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

1. AI Integrated Excel and Macro Programming – PRACTICALS
2. Research Methodology
3. Investment Management
4. C++ Programming – PRACTICALS
5. Entrepreneurial Development
6. Consumer Affairs

Non-Major Elective Papers

1. Human Rights
2. Women’s Rights

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

25UCCX1 – IMPORT AND EXPORT PROCEDURE

# 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)

JOB ORIENTED CERTIFICATE COURSES (JOC):

1. JOC – 1: Computer Application in Business – PRACTICALS
2. JOC - 2: Power BI - PRACTICALS

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

Tally Table:

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

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
- 100 % CIA for Cyber Security, EDC 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 & Recovery)

Components of Continuous Internal Assessment

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

BLOOM’S TAXONOMY BASED ASSESSMENT PATTERN

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

1. ESE Theory Examination:

CIA I & II and ESE: 75 Marks

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

2. ESE Practical Examination:

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

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**

UCC 01

FIRST YEAR

SEMESTER – I **SUBJECT CODE: 25UCC101**

CORE PAPER 1 - FINANCIAL ACCOUNTING I

<table>
<tr><th colspan="5">Programme Code: 14</th><th colspan="5">Programme Name: B.COM CA</th></tr>
<tr><th>Subject Code</th><th>L</th><th>T</th><th>P</th><th>Credits</th><th>Total Hours</th><th>CIA</th><th>External</th><th>Total</th><th rowspan="2">Employability / Entrepreneurship</th></tr>
<tr><td>25UCC101</td><td>4</td><td>-</td><td>-</td><td>3</td><td>60</td><td>25</td><td>75</td><td>100</td></tr>
</table>

Course Objectives

- 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.

CO	Course Outcomes		Knowledge level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1 to K5	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns		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

Unit	Content	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.	**12 Hours**
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.	**12 Hours**
III	**Depreciation and Bill 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.	**12 Hours**
IV	**Accounting from Incomplete Records** Incomplete Records -Meaning and Features - Limitations - ***Difference between Incomplete Records and Double Entry System** - Methods of Calculation	**12 Hours**

	of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	
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)	**12 Hours**
	TOTAL HOURS	**60**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

1. "Financial Accounting" T.S.Reddy & A. Murthy, Margham Publishers, Chennai.

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be Used

Mapping

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

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

PREPARED BY
(DR. K. SUBASHINI)

CHECKED BY
(DR. R. SURESH)

APPROVED BY
(DR. K. SUBASHINI)

UCC 03

SUBJECT CODE: 25UCC102

CORE PAPER 2 – PRINCIPLES OF MANAGEMENT

<table>
<tr><th colspan="5">Programme Code: 14</th><th colspan="5">Programme Name: B.COM CA</th></tr>
<tr><th>Subject Code</th><th>L</th><th>T</th><th>P</th><th>Credits</th><th>Total Hours</th><th>CIA</th><th>External</th><th>Total</th><th rowspan="2">Employability / Entrepreneurship</th></tr>
<tr><td>25UCC102</td><td>4</td><td>-</td><td>-</td><td>3</td><td>60</td><td>25</td><td>75</td><td>100</td></tr>
</table>

Course Objectives

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making.
- To familiarize with the concepts of organization structure.
- To gain knowledge about the various components of staffing.
- To enable the students in understanding the control techniques of management.

CO	Course Outcomes		Knowledge level
CO1	Demonstrate the importance of principles of management.	K1 to K5	Remember
CO2	Paraphrase the importance of planning and decision making in an organization.		Understand
CO3	Acquire the concept of various authorizes and responsibilities of an organization.		Apply
CO4	Enumerate the various methods of Performance appraisal		Analyse
CO5	Demonstrate the notion of directing, co-coordination and control in the management.		Evaluate

Unit	Content	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 Hours
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 Hours
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 Hours
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	12 Hours

	Home - Managing Work From Home [WFH].	
V	**Directing, Co-ordination and Control** 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 – 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 Hours**
TOTAL HOURS		**60**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/2139

NOTE: Latest Edition of Textbooks May be Used

Mapping

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

PREPARED BY
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CHECKED BY
(DR. P.S. DHARSHANA)

APPROVED BY
(DR. S. K. ARUNKUMAR)

UCC 05 **SUBJECT CODE: 25UCC1CL**

CORE PRACTICAL 1 –
COMPUTER APPLICATIONS I –ACCOUNTING PACKAGE TALLY

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UCC1CL	**-**	**-**	**2**	**1**	**30**	**20**	**30**	**50**	

Course Objectives

- To help the students to work with accounting software.
- To make students capable of solving business problems using tally.
- To provide an opportunity for students to use computerized accounting to solve real world problems.
- To equip students to design computerized accounting system.
- To train student to develop financial models using tally.

CO	Course Outcomes		Knowledge level
CO1	Obtaining information relating to tally.	**K3 to K5**	Apply
CO2	Gaining the skills relating in creation of voucher entries.		
CO3	Preparing the final accounts, Interpreting various reports.		Analyse
CO4	Preparation of BRS using tally.		
CO5	Knowing about Cost Centre and its Category.		Evaluate

LIST OF PRACTICAL

1. Creation of a Company and Account Heads.
2. Generating Voucher Entries and Display Day books.
3. Display Trading, Profit and Loss Account and Balance Sheet.
4. Display Trail Balance & Ratio Analysis.
5. Preparation of Bank Reconciliation Statements.
6. Display Subsidiary Books.
7. Creation of Stock Groups and Stock items.
8. Preparation of Cost Centre and Cost Category.
9. Preparation of GST invoice for E-Commerce.
10. Computation of GST for Direct and Indirect Expenses.

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

PREPARED BY (DR. C. BRINDHA) **CHECKED BY** (DR. T. DEEPIKA) **APPROVED BY** (DR. T. KUMAR)

UCC 06

SEMESTER – II

SUBJECT CODE: 25UCC203

CORE PAPER: 3 – FINANCIAL ACCOUNTING – II

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC203	**5**	**-**	**-**	**4**	**75**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	To evaluate the Hire purchase accounts and Instalment systems	**K1 to K5**	Remember
CO2	To develop Branch accounts and Departmental Account		Understand
CO3	To understand the accounting treatment for admission and retirement in partnership		Apply
CO4	To Show Settlement of accounts at the time of dissolution of a firm.		Analyse
CO5	To examine the role of IFRS		Evaluate

Unit	**Content**	**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.	**15 Hours**
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.	**15 Hours**
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.	**15 Hours**
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.	**15 Hours**

V	**Accounting Standards** Introduction to Accounting Standards – Purpose of Accounting Standards – Benefits of Accounting Standards – Development of Accounting Standards in India – Development of Accounting standards in different countries – 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.	**15 Hours**
	TOTAL HOURS	**75**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

1. "Financial Accounting" T.S.Reddy & Dr.A.Murthy, Margham Publishers, Chennai.

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be Used

Mapping

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

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

PREPARED BY
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CHECKED BY
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APPROVED BY
(DR. K. SUBASHINI)

UCC 08 **SUBJECT CODE: 25UCC2CM**

CORE PRACTICAL 2 – COMPUTER APPLICATIONS II – MS OFFICE

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UCC2CM	**-**	**-**	**5**	**3**	**75**	**20**	**30**	**50**	

Course Objectives

- Gain basic knowledge about documentation using MS-Office.
- Acquire hands-on training in MS-Office to meet out the requirements in an organization.
- Write functions in MS-Excel to perform basic calculations
- Enlighten the students with the knowledge of MS-Access.
- Create a presentation in MS-Power Point that is interactive and with legible Content.

CO	Course Outcomes		Knowledge level
CO1	Gaining the skills relating to creation and modification of documents in MS-Office.	**K3 to K5**	Apply
CO2	Preparing Resume and sending to different addresses using Mail merge.		
CO3	Developing the knowledge to work with MS-Access.		Analyse
CO4	Knowing about the shortcuts and formula in MS-Excel.		
CO5	Learning the techniques of power point presentation.		Evaluate

LIST OF PRACTICAL

MS-WORD

1. Type a paragraph and perform the following changes like Font size, Font style, Line spacing, Page setup, Background color etc.,
2. Type a document and perform the following
    a. Insert page number on all pages at the bottom of the page with different types of alignments.
    b. Insert header consisting date, time and headings and footer consisting of page number.
    c. Underline a text.
3. Send an application to five companies for a suitable job using Mail merge function.
4. Prepare the Class Timetable using Table menu.
5. Type a document and perform the following
    a. Check the spellings and grammar
    b. Paragraph Alignment using lists
    c. Bullets or numbering format
    d. Add watermark to the document

MS-EXCEL

1. With any data, draw various graphs and diagrams. Copy the Content from Sheet 1 to Sheet 2, Sheet 3 and Sheet 4.
2. Create a worksheet to use Auto fill and fill series option.
3. Create a worksheet of Mark list of your class for each semester and calculate the total, averageusing auto sum option for those who have passed. Create a Chart.
4. Calculate the Simple Interest and Compound Interest for the data using Mathematical Function.

5. Create a worksheet for selecting, inserting and deleting, adjusting the height and width, hiding and unhiding of rows and columns.

MS-ACCESS

1. With the given data prepare a table (Using design view/Wizard view) in MS-Access.
2. Prepare a form (Using wizard view) from the given data in MS-Access.
3. Create a database and maintain the address of your classmates with the followingConditions
    a. Roll No should be the primary key
    b. Maintain at least 10 addresses
    c. Recall information according to Name, Place, City and Pin code.
4. Create an Item table and Query with Item number, Item name, Rate, Quantity, and Net Price and perform the following
    a. Find the Net Price for all the records.
    b. Display only the item no., item name list for net price > 10,000
    c. Increase the rate by Rs. 100 for all records
    d. Display only the item no, item name = "Pen"
    e. Display all the details for item no > 5 and quantity > 50.
5. Create a database on students mark list with Name and Subjects and perform the following
    a. Enter at least 10 records
    b. Find the total and average
    c. Sort it with total > 350
    d. Sort it with marks > 90 & total > 350

MS-POWERPOINT

1. Prepare a power point presentation for your department inaugural function.
2. Design an advertisement for your company (imaginary) products using clip art and animation.
3. Prepare a Slide Show presentation for your organization (imaginary) to be presented by the General Manager.
4. Prepare a Graphical Slide Show to present the profile of your company product regarding the Product Sale as a Sales Manager by linking your document in MS-Excel.

Mapping

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

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

T Deew C. Br

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UCC 010

SUBJECT CODE: 25UCC304

SEMESTER – III

CORE PAPER 4 – CORPOARATE ACCOUNTING - I

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC304	**4**	**-**	**-**	**4**	**60**	**25**	**75**	**100**	

Course Objectives

- 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 Content 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).

CO	**Course Outcomes**		**Knowledge level**
CO1	To remember the provisions for underwriting commission	**K1 to K5**	Remember
CO2	To understand the provisions of issue and redemption of preferences shares and debentures		Understand
CO3	To apply part I and part II forms		Apply
CO4	To analyse the value shares and goodwill		Analyse
CO5	To evaluate IND AS 7, 12,16		Evaluate

Unit	**Content**	**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 Hours**
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 Hours**
III	**Final Accounts** Introduction – Final Accounts – Form and Content of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	**12 Hours**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill and Shares - ***Factors Affecting Goodwill** - Methods of Valuation - Acquisition of Business.	**12 Hours**
V	**Indian Accounting Standards**	**12 Hours**

	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.	
TOTAL HOURS		**60**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

P.K.U

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UCC 012

SUBJECT CODE: 25UCC305

CORE PAPER 5 – COST ACCOUNTING - I

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC305	**4**	**-**	**-**	**4**	**60**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember and recall the various concepts of cost accounting	**K1 to K5**	Remember
CO2	Demonstrate the preparation and reconciliation of cost sheet.		Understand
CO3	Analyse the various valuation methods of issue of materials.		Apply
CO4	Examine the different methods of calculating labour cost.		Analyse
CO5	Critically evaluate the apportionment of Overheads.		Evaluate

Unit	**Content**	**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.	**12 Hours**
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	**12 Hours**
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.	**12 Hours**
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**.	**12 Hours**
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of	**12**

	Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	
	TOTAL HOURS	**60**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

1. Cost Accounting, Jain S.P. and Narang K.L, Kalyani Publishers, New Delhi, 25th edition.

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

Sudha

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APPROVED BY (DR.B. DIVYA PRIYA)

UCC 014

FOURTH SEMESTER **SUBJECT CODE: 25UCC406**

CORE PAPER 6 – CORPORATE ACCOUNTING - II

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC406	**4**	**-**	**-**	**4**	**60**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction.	**K1 to K5**	Remember
CO2	Apply and alter the share capital and internal reconstruction.		Understand
CO3	Do the accounting procedure of non-performing assets.		Apply
CO4	Give the knowledge about insurance company accounts.		Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator's final statements.		Evaluate

Unit	**Content**	**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).	**12 Hours**
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.	**12 Hours**
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.	**12 Hours**
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.	**12 Hours**
V	**Holding Company Accounts & Liquidation of Companies** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet	**12 Hours**

	(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.	
	TOTAL HOURS	**60**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

S. Amudha P.K.U

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UCC 016

SUBJECT CODE: 25UCC407

CORE PAPER 7 – COST ACCOUNTING - II

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC407	**4**	**-**	**-**	**4**	**60**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember and recall standards in cost accounting	**K1 to K5**	Remember
CO2	Apply the knowledge in contract costing		Understand
CO3	Analyse and assimilate concepts in process costing		Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.		Analyse
CO5	Set up standards and analyse variances.		Evaluate

Unit	**Content**	**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.	**12 Hours**
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.	**12 Hours**
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.	**12 Hours**
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing– Hospital Costing–Simple Problems.	**12 Hours**

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.	**12 Hours**
	TOTAL HOURS	**60**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK
1. Cost Accounting, Jain S.P. and Narang K.L, Kalyani Publishers, New Delhi, 25th edition.
REFERENCE BOOK
1. Cost Accounting, T.S. Reddy and Y. Hari Prasad Reddy, Margham publications, Chennai. 2. Cost Accounting, V.K.Saxena and C.D.Vashist, Sultan Chand publications, New Delhi, 8th edition.
WEB SOURCE
1. https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2. https://www.wallstreetmojo.com/process-costing/
3. https://www.accountingnotes.net/cost-accounting/operating-costing/17755

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

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UCC 018

THIRD YEAR **SUBJECT CODE: 25UCC508**

SEMESTER – V

CORE PAPER 8 – INCOME TAX LAW AND PRACTICE - I

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UCC508	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- To understand the basic concepts & definitions under the Income Tax Act,1961
- To compute the residential status of an assesses 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	**K1 to K5**	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

Unit	**Content**	**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 Hours**
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 Hours**
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 Hours**
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value –Gross	**18 Hours**

	Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property– Amenities –Deductions.	
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 – 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 Hours**
	TOTAL HOURS	**90**

THEORY 20% & PROBLEM 80%

***Denotes 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.

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

WEB SOURCE 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

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

PREPARED BY	CHECKED BY	APPROVED BY
(DR.S.K ARUN KUMAR)	(DR. S. MANIMEGALAI)	(DR.S.K ARUN KUMAR)

UCC 020 **SUBJECT CODE: 25UCC509**

CORE PAPER 9 – MANAGEMENT ACCOUNTING

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC509	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the need for the preparation of financial statements	**K1 to K5**	Remember
CO2	Understand the tools and techniques management accounting		Understand
CO3	Apply financial and non-financial information in decision making.		Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.		Analyse
CO5	Determine the roles and responsibilities of modern management accountants.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - ***Management Accounting Vs Cost Accounting** – Management Accounting Vs Financial Accounting.	**18 Hours**
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.	**18 Hours**
III	**Fund Flow Analysis & Cash Flow Analysis** Computation of 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**.**	**18 Hours**
IV	**Budgetary Control** Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	**18 Hours**

V	**Marginal Costing** 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.	**18 Hours**
	TOTAL HOURS	**90**

THEORY 20% & PROBLEM 80%

***Denotes 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.

TEXT BOOK

1. Cost and Management Accounting, Dr. S.N. Maheswari Sultan chand sons' publications, New Delhi.

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

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UCC 022 **SUBJECT CODE: 25UCC510**

CORE PAPER 10 – BANKING LAW AND PRACTICE

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC510	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	**K1 to K5**	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function		Understand
CO3	Gain knowledge about the Central Bank in India, 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

Unit	**Content**	**No. of Hours**
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking **-*Indian Banking System**-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	**18 Hours**
II	**Role of RBI** 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-	**18 Hours**

	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.	
III	**Bank Account** Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’-Passbook - Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-***Loan evaluation process**-securities of lending - Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing – Definition – Objectives - Crossing and negotiability - Consequences of Crossing.	**18 Hours**
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 Hours**
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 Hours**
	TOTAL HOURS	**90**
***Denotes 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.		

UCC 024 **SUBJECT CODE: 25UCC510**

TEXT BOOK
1. Banking Theory: Law and Practice, Gurusamy S, Vijay Nicole Publication, Chennai, 6thEdition.
REFERENCE BOOK
1. Modern Banking: Theory and Practice, Muralitharan, Prentice Hall India Learning Private Ltd, New Delhi, 2nd Edition. 2. A Text on Banking Theory Law & Practice, Gajendra, Vrinda Publication, Delhi,4th Edition. 3. Banking Law and Practice, K P Kandasami, S Natarajan &Parameswaran, S Chand publication, New Delhi,4th Edition.
WEB SOURCE
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

NOTE: Latest Edition of Textbooks May be used

Mapping

CO \ PSO	**PSO1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
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	H	H	M	H	H

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

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UCC 025 **SUBJECT CODE: 25UCC511**

CORE PAPER 11 – BUSINESS LAW

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC511	**5**	**-**	**-**	**3**	**75**	**25**	**75**	**100**	

Course Objectives

- To know the nature and objectives of mercantile law.
- To understand the essentials of valid contract.
- To gain knowledge on performance contracts.
- To define the concepts of Bailment and pledge.
- To understand the essentials of contract of sale.

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

Unit	**Content**	**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.	**15 Hours**
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 –***Un law full agreement**- Legality of Object – Contingent Contracts – Void Contract.	**15 Hours**
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	**15 Hours**
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.	**15 Hours**
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***	**15 Hours**
	TOTAL HOURS	**75**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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

P.K.U

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UCC 027

SIXTH SEMESTER

SUBJECT CODE: 25UCC612

CORE PAPER 12 – INCOME TAX LAW AND PRACTICE II

Programme Code: 14	**Programme Name: B.COM CA**

Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC612	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember and recall provisions on capital gains	**K1 to K5**	Remember
CO2	Understand the knowledge about income from other sources		Understand
CO3	Apply the set off and carry forward of losses provisions		Apply
CO4	Analyse about assessment of individuals		Analyse
CO5	Evaluate the procedures and learnt about assessment procedures.		Evaluate

Unit	**Content**	**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.	**18 Hours**
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.	**18 Hours**
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, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**18 Hours**
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).	**18 Hours**

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 Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	**18 Hours**
	TOTAL HOURS	**90**

THEORY 20% & PROBLEM 80%

***Denotes 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.

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

WEB SOURCE

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/

NOTE: Latest Edition of Textbooks May be used

Mapping

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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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UCC 029

SUBJECT CODE: 25UCC613

CORE PAPER 13 – AUDITING AND CORPORATE GOVERNANCE

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC613	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Define auditing and its process.	**K1 to K5**	Remember
CO2	Compare and contrast essence of internal check and internal control.		Understand
CO3	Identify the role of auditors in companies.		Apply
CO4	Define the concept of Corporate Governance.		Analyse
CO5	Appraise the implications of Corporate Social Responsibility		Evaluate

Unit	**Content**	**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.	**18 Hours**
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.	**18 Hours**
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.	**18 Hours**
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.	**18 Hours**

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.	**18 Hours**
	TOTAL HOURS	**90**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

1. Practical Auditing, B. N. Tandon, S. Sudharsanam & S.Sundharabahu (2007) S.Chand & Sons 14th editions, New Delhi.
2. Principles and Practice of Auditing, Dinkar Pagare, Sultan Chand & Sons, 13th edition , 2020 New Delhi.

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

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UCC 031

SUBJECT CODE: 25UCC614

CORE PAPER 14 – COMPANY LAW

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCC614	**6**	**-**	**-**	**4**	**90**	**25**	**75**	**100**	

Course Objectives

- 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 remove Directors.
- To familiarize with the various modes of winding up.

CO	Course Outcomes		Knowledge level
CO1	Understand the classification of companies under the act	**K1 to K5**	Remember
CO2	Examine the Content of the Memorandum of Association & Articles of Association		Understand
CO3	Know the qualification and disqualification of Auditors		Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)		Analyse
CO5	Analyse the modes of winding up		Evaluate

Unit	Content	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.	**18 Hours**
II	**Formation of Company** Formation of a Company – Promoter – Fundamental of filling Documents – Memorandum of Association – Content – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Content – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	**18 Hours**
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.	**18 Hours**
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – ***Woman Director and Independ Director** – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal –Insider Trading- Managing Director – Manager – Secretarial Audit.	**18 Hours**

	Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	
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.	**18 Hours**
TOTAL HOURS		**90**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

1. Company Law -Kathiresan and Radha, Prasanna Publishers.
2. Company Law – Dr. G.K.Varshney, Sahitya Bhawan Publications , Revised Edition
3. Company Law –Dr.O.P.Gupta and Dr.Vijay Gupta , SBPD Publishing House.

WEB SOURCE NOTE: Latest Edition of Textbooks May be Used

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

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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

P.K.U

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UCC 033 **SUBJECT CODE: 25UCC615**

CORE PAPER 15 – OBJECT ORIENTED PROGRAMMING WITH C++

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UCC615	**5**	**-**	**-**	**3**	**75**	**25**	**75**	**100**	

Course Objectives

- To familiarize with the practical knowledge of object-oriented programming.
- To learn about classes and Objects in C++.
- To acquire the knowledge of operators and functions in C++.
- To learn how to design and implement generic classes with C++ templates.
- To gain Knowledge about Constructors and Destructors.

CO	Course Outcomes		Knowledge level
CO1	Solving the problem based upon different data structure and to know about the C++ programs.	**K1 to K5**	Remember
CO2	Choosing an appropriate data structure for a particular problem.		Understand
CO3	Providing the students with the knowledge of opening and closing a file.		Apply
CO4	Implementing various concepts relating to the C++ language.		Analyse
CO5	Understanding the input and output operations.		Evaluate

Unit	Content	No. of Hours
I	**Basic Concept of OOPS** Principles of Object - Oriented Programming – A look at Procedure and Object-Oriented Paradigm – Basic concepts of Object-Oriented Programming – ***Benefits of OOPS** – Object Oriented Languages – Applications of OOP – Beginning with C++ - Applications of C++ - C++ Statements – Structure of C++ Program.	**15 Hours**
II	**Data Types, Control Structures and Functions** Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic and User-Defined data types – Operators in C++ – Operator Precedence – Control Structures. Functionsin C++ - The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Function Overloading.	**15 Hours**
III	**Classes and Objects** Classes and Objects – Introduction – Specifying a Class – Defining Member Function – Nesting of Member Functions – Private Member Functions – Arrays within a Class – Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – Friendly Functions – Pointers to Members – Constructors and Destructors – Constructors – Parameterized Constructors – Copy Constructors – Dynamic Constructors– Destructors.	**15 Hours**
IV	**Operator Overloading & Inheritance** Operator Overloading Introduction – Defining Operator Overloading –	

	Overloading Unary and Binary Operators - Manipulation of String using Operators – Rules for Overloading Operators. Inheritance – Extending classes – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance – Virtual Base Classes – Abstract Classes.	**15 Hours**
V	**Polymorphism & Working with Files** Pointers, Virtual Functions and Polymorphism – Pointer – Declaring and Initializing Pointer - Pointers to Objects – Pointers to Derived Classes – Virtual Functions – Working with Files – Classes for File Stream Operations – ***Opening and Closing a File** – File Pointers and their Manipulations – Sequential I/O Operations.	**15 Hours**
	TOTAL HOURS	**75**

***Denotes 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.

TEXT BOOK

1. Object Oriented Programming with C++, E. Balagurusamy , Tata Mc Graw Hill.
2. C++ Programming Language, Bjarne Stroustrup, Pearson.

REFERENCE BOOK

1. Programming with C++, D.Ravichandran, 1st Edition, Tata Mc Graw Hill.
2. Mastering C++, K.R.Venugopal, Rajkumar buyya , Tata Mc.Graw Hill.
3. OOP with C++, Rajesh K.Shukla, Wiley India Pvt.Ltd.
4. OOP with C++, David Pearson, Continuum Pvt. Ltd.
5. Object Oriented Programming with C++, M.P Bhare, S.A, Patekar, PearsonEducation

WEB SOURCE

1. www.cet.edu.in/noticefiles/285_OOPS%20lecture%20notes%20Complete.pdf
2. www.lpude.in/SLMs/Master%20of%20Computer%20Applications/Sem_1/DECAP444_OBJECT_ORIENTED_PROGRAMMING_USING_C_PLUS_PLUS.pdf

NOTE: Latest Edition of Textbooks May be used

Mapping

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

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

PREPARED BY **CHECKED BY** **APPROVED BY**

(DR. T. DEEPIKA) (DR. C. BRINDHA) (DR. T. KUMAR)

UCC 035 **SUBJECT CODE: 25UCC3AL**

ALLIED PRACTICAL 1 – COMPUTER APPLICATIONS III – PYTHON PROGRAMMING

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UCC3AL	**6**	**-**	**-**	**5**	**90**	**40**	**60**	**100**	

Course Objectives

- To acquire programming skills in Python.
- To know the application of Python in Accounting and building applications
- To familiarize the concept of python data structures.
- To gain knowledge about working with files in Python
- To know report generation.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the python programming Concept	**K3 to K5**	Apply
CO2	Apply the knowledge of Python in Accounting		
CO3	Analyze the use of Python		Analyse
CO4	Learn about the use of Python in Business		
CO5	Evaluation of Reports		Evaluate

LIST OF PRACTICAL

1. Python programming using conditional statements
2. Develop a python programming using functions
3. Develop a python programm9c for arithmetic calculations
4. Write a python programme to check the hidden number is positive, negative, zero.
5. Write a python programme to display multiple table
6. Write a python programme to display a calendar
7. Python programming using lists
8. Python programming to sort a word in alphabetic order
9. Python programmes to concordant two strings
10. Develop a python program to calculate Depreciation
11. Develop a python program to calculate Employee payroll.
12. Python programmes for Implementing file concepts.

Mapping

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

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

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UCC 037

SUBJECT CODE: 25UCC4AM

ALLIED PRACTICAL 2 –
COMPUTER APPLICATIONS IV – SQL FOR DATA ANALYSIS

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UCC4AM	6	-	-	5	90	40	60	100	

Course Objectives

- To understand the structured query language to communicate with the database.
- To know the Creation of database using SQL
- To familiarize with the Connectivity of SQL with Database.
- To understand about generation of Quires.
- To know about report generation.

CO	Course Outcomes		Knowledge level
CO1	Familiarizing with the structured query language.	K3 to K5	Apply
CO2	Understanding about table creation in DBMS		
CO3	Analyze the set off and carry forward of losses provisions		Analyse
CO4	Learn about assessment of individuals		
CO5	Apply procedures learnt about assessment procedures.		Evaluate

LIST OF PRACTICAL - SQL

1. Work out the **Comparison Operators** and view the result using employee table.
2. Work out the **Logical Operators** and view the result using employee table.
3. Work out the **Sorting Order** for the employee table.
4. **STUDENT RECORD -** Create a table “Student” with the fields - sl.no, roll no., marks of 5 Subjects - Core and Allied paper
    a. Insert 15 records into the table.
    b. Display the structure of the table.
    c. Display all the fields from the “Student” table.
    d. Display Name and Marks in three subjects.
    e. Insert “Total” and “Average” fields into the Student table.
    f. Find the Total and Average marks of each student.
    g. Insert values into the “Total” and “Average” fields by using arithmetic operators.
    h. Find the total number of records in the table
    i. Find the maximum total obtained by the students only in core and allied paper.
    j. Find the Minimum marks in each subject.
    k. Display the records of student who scored above 80 in all subjects.
    l. Display Student name scoring above 80 marks in any one of the subjects and whose age is 18.
    m. Display the records of student marks in soring order.

   n. Display students scoring above 80 marks in any one of the subjects.

5. **COURSE TABLE -** Create a Course table with the fields Sl.No., Name, Course, Duration, Marks, Percentage,and Residence.
   a. Insert into “Course” table 10 records.
   b. Display the structure of the table.
   c. Select the name of the students whose Course is B.Com (CA).
   d. Display all the details of the student whose cost exceeds 15,000.
   e. Display the student’s details who resides at Coimbatore and Ooty.
   f. Display the details of the student who undergo MBA courses.
   g. Display the names of the student whose name starts with character -‘C’.
   h. Count and Display the number of students whose course is MCA.
6. **EMPLOYEE RECORD -** Create a table “Employee” with fields Name, Department, Basic Pay, Designation, Date ofJoining, Date of Retirement, Address, and City.
   a. Insert 10 records.
   b. Display all the records.
   c. Select the records of employees getting basic pay more than 5000.
   d. Display the records of employees who are situated in “Coimbatore”.
   e. Get the Name, Department and Date of Joining of employees whose basic pay is notequal to 3000.
   f. Calculate the total of basic pay.
   g. Get the records of employees who are situated in “Chennai” and whose basic pay ismore than 5000.
   h. Calculate average basic pay.
   i. Select the number of persons having distinct salary.
   j. Display the number of records of employees who are in Accounts Department andhave joined in 2015.
   k. Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order.
   l. Display the Name, Date of Joining of Employees and basic pay who joined from2010 to 2018.
   m. Display the records of employees who are in “Accounts” or “Sales” or “Production”departments using “in” clause.
   n. Get the details of employees in Production departments and who have joined in 2017.
7. **ROUTE CHART -** Create a table Route chart having the fields Route id number, route no, origin, destination,fare, distance, capacity and code
   a. Enter 10 records.
   b. Select a particular where origin is Coimbatore.
   c. Select all vehicles with capacity > 10.
   d. Rename the table route chart1 to route chart2.
   e. Delete a particular record where origin is “Madurai” and destination is “Ooty”.
   f. Change the destination for a particular record.
   g. Display only those records that originate in “Coimbatore” and terminate in “Chennai”.
   h. Update the table to set the distance between “Coimbatore” and “Chennai” to be 450.

   i. Display only those rows whose origin begins with ‘C’.

8. **STOCK RECORD** – Create two tables - orderlist1 and orderlist2 with fields part no, supplier, part name, quantityand city
   a) Enter 10 records in each table.
   b) Select the part field in both tables using “Union” without eliminating duplicate and with duplicate.
   c) Select all the parts from table2 which are not present in table1.
   d) Select the common part name from the two tables.
   e) Update table1 by setting the quantity to 500 where pno and city are 5 and Chennai respectively.
   f) Delete the record of a supplier “Menaka and Co” since he has discontinued hisbusiness.
9. Work out the **Count and Number Group Functions.**
10. Work out the **Date and Character Functions.**

Mapping

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

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

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UCC 040

MAJOR ELECTIVE PAPERS

MAJOE ELECTIVE PAPER 1 – AI INTEGRATED EXCEL AND MACRO PROGRAMMING

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
-	**-**	**-**	**5**	**5**	**75**	**25**	**75**	**100**	

Course Objectives

- To Understand the role of AI in automating and optimizing Excel workflow
- To Explore AI – powered features in Excel, such as Ideas, Flash Fill, and predictive Analysis
- To Learn about AI – based add-ins and integrations with Microsoft co-pilot.
- To experience Advanced Excel functions for AI Applications.
- To learn about Macro Programs.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember AI – Driven Excel features	**K3 to K5**	Apply
CO2	Understand the Advanced Excel functions for Ai and data analysis		
CO3	Apply Macros for automation using and trend analysis		Analyse
CO4	Analyse productivity with power automate and AI integration		
CO5	Evaluate AI –Based Excel solutions for real – world Applications		Evaluate

LIST OF PRACTICAL

1. Create EMI chart using PMT functions and also create the same using Template (loan Amortization)
2. Use the Vlookup Function and demonstrate to fetch the data from one sheet to another and also try to search Right to left direction using index and Match function.
3. Apply the Data validation and restrict the users / find the Sunday entries in the Invoice Date Column, and also try to restrict Saturday and Sunday.
4. Apply the conditional formatting to highlight the values highest 20 values, Color scales, Sunday in series of date (using the function Weekday ())
5. Create one variable and Two variable data Table to perform the sensitivity analysis
6. Create a simple Dashboard for a sales data
7. Generate a PIVOT TABLE REPORT and utilize the commands calculated field, show value as % on Grand total, Insert Slicer, Filter.
8. Find GAP in a series of numbers using IF function
9. Perform the Sampling from the population using Rand function and Rand Commands in Data Analysis Tool Pak
10. Perform the Multilevel sort the data and differentiate the data before sort and after in different location. Also insert the subtotal report for the same.
11. Import data from JSON formatted file using Get External Data,
12. Apply the append Query, Merge Query using Power Query Built in with Get & Transform Data.
13. Apply the Xlookup,Vstack,Unique functions of Latest Version office 365.

14. Insert Nested IF function to validate the Marks and Generate the Result.
15. Apply the mail merge in Word document using Excel Data.
16. Insert the Chart for the Sales Data and insert the insights.
17. Add in a free Excel Bot in to Excel Software and identify the functions of Bot
18. Highlight the 2nd and 4th Saturday in series of date by conditional formatting using chat gpt AI technology
19. Create a Dashboard using AI Tool.

TOTAL HOURS	**75**

Teaching Methods

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

Mapping

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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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UCC 042

MAJOR ELECTIVE PAPER 2 – RESEARCH METHODOLOGY

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
-	5	-	-	5	75	25	75	100	

Course Objectives

- To enlighten the students about the basic research concepts
- To understand about research Design.
- To learn the methods of Sample Collections.
- To help the students to learn about the implementation of research methods
- To motivate the students in developing report writing skills about the research.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the basic concepts of research methodology.	**K1 to K5**	Remember
CO2	Understanding the procedure for research design and sample design.		Understand
CO3	Apply the application of different methods in data collection.		Apply
CO4	Analyse and framing the hypotheses for research.		Analyse
CO5	Evaluate and Interpreting the research report.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Research & Research Problem** Meaning of Research – Objectives of Research - Types of research – Research process –***Criteria of Good Research-Research Problem-Selecting the Problem**-Techniques in Involving inDefining the Problem.	**15 Hours**
II	**Research Design & Sample Design** Meaning of Research Design – Important concept relating to Research Design. Sampling Design-Steps in Sampling Design –Criteria of selecting sampling Procedure-Characteristics of a Good Sample Design-Types of Sample Design.	**15 Hours**
III	**Collection of Data** Methods of data collection-collection of primary data-observation method-interview methods-questionnaires-schedules-collection of secondary data-selection of appropriate methods of data collection.	**15 Hours**
IV	**Framing of Hypotheses** Meaning of Hypotheses –Characteristics of Hypotheses –Procedures of Hypotheses-FlowDiagram of Hypotheses-Limitation of Hypotheses.	**15 Hours**
V	**Report Writing** Meaning of Interpretations –Technique of Interpretation – Signification of Report Writing –***Steps in Report Writing** –Layout of Research Report-Types of Report-Mechanics of WritingReport- Precautions for Writing Research Report.	**15 Hours**
	TOTAL HOURS	**75**

***Denotes Self-study and Questions for Examinations May Be taken from the Self Study Portions also.**

UCC 043

Teaching Methods

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

TEXT BOOK

1. Research Methodology, C.R. Kothari, 4th Edition, New age International Publishers.
2. Research Methodology, P.Saravanavel , 15th Edition, Kital Mahal Agencies, Allagabad.

REFERENCE BOOK

1. Business Research Methods, Zikmund,Babin, Carr,Adhikar, Griffin.
2. Research Methodology, C.Rajendra Kumar 1st Edition, APH Publishing Corporations,
3. New Delhi.
4. Research Methodology, S.C.Sinha, A.K.Dhiman.
5. A Text Book of Research Methodology, A.K.P.Swain. 2nd edition, Kalyani publishers, New Delhi.
6. Research Methodology, R.Panneerselvam. Prentice Hall of India.

WEB SOURCE

1. https://dl.saintgits.org/jspui/bitstream/123456789/1133/1/Research%20Methodology% 20C% 20R%20 Kothari% 20%28Eng%29%201.81%20MB.pdf
2. https://euacademic.org/bookupload/9.pdf
3. http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology__A_Step-by-Step_G.pdf

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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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UCC 044

MAJOR ELECTIVE PAPER 3 – INVESTMENT MANAGEMENT

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
-	5	-	-	5	75	25	75	100	

Course Objectives

- To give the practical knowledge and theoretical knowledge about investment
- To know about primary and Secondary Markets.
- To learn about various investment alternatives.
- To make the students to understand about various portfolios available for investment
- To educate the students to be aware of various investment alternatives.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remembering the basic Concepts of Investment management.	**K1 to K5**	Remember
CO2	Understanding the markets for investment purpose, investment alternatives andPortfolios.		Understand
CO3	Apply the application of fundamental analysis in Economy, Industry and Company.		Apply
CO4	Analyzing the buying and selling signals using various theories and evaluatingthe risk and return of portfolio.		Analyse
CO5	Evaluating the portfolios of various companies.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Basics of Investment** Nature, meaning and scope of investment – Elements – Speculation and Investment - Gambling and Investment - Importance of investment – Factors influencing investment – Featuresof investment programme – Investment Process – Risk in Investment – Investment Alternatives – bond – preference and equity shares – provident funds – mutual funds –* **Life Insurance Policies** – National Saving Scheme.	**15 Hours**
II	**Primary and Secondary Markets** Capital market – Structure of capital market – New issue market – Stock Exchanges in India – Mechanics of Trading – Legal control of Stock Exchanges – SEBI and its role, guidance – NSE – OTCEI – Money Market – Definition – Money Market Vs Capital Market – Money Market Instruments In India. Field Visit to NSE, BSE, SEBI and RBI.	**15 Hours**
III	**Fundamental Analysis** Fundamental Analysis Economic analysis – State of Economy – Economic indicators – Industry analysis – Life Cycle of Industry – Company Analysis – Methods	**15 Hours**
IV	**Technical Analysis** Technical analysis– Scope – Basic theories - Portfolio analysis and management Scope – Markowitz theory – Sharpe Ideal Index – Efficient Frontier – Portfolio selection – ***Risk and Return** – Types of portfolio	**15 Hours**

UCC 045

V	**Portfolio Revision** Portfolio revision – Needs and problems – Methods of revision – Formula plan for revision – Constant rupee value – Constant ratio and Variable ratio plans	**15 Hours**
	TOTAL HOURS	**75**

***Denotes** 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.

TEXT BOOK

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

REFERENCE BOOK

1. Company Law -Kathiresan and Radha, Prasanna Publishers,Edition.
2. Company Law – Dr. G.K.Varshney ,Sahitya Bhawan Publications , Revised Edition
3. Company Law –Dr.O.P.Gupta and Dr.Vijay Gupta , SBPD Publisheing House, Revised Edition.

WEB SOURCE

1. https://download.e-bookshelf.de/download/0000/0133/60/L-G-0000013360-0002370761.pdf
2. https://www.phindia.com/Books/BookDetail/9788120334267/investment management maheshwari?srsltid=AfmBOooJLCB3ngTNg137yZLhTWNXEMuGPS08bwt67oic PHSApMz_bbxF
3. https://www.investopedia.com/terms/w/windingup.asp

NOTE: Latest Edition of Textbooks May be used

Mapping

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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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UCC 046

MAJOR ELECTIVE PAPER 4 –

COMPUTER APPLICATIONS - C++ PROGRAMMING

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
-	**-**	**-**	**5**	**5**	**75**	**25**	**75**	**100**	

Course Objectives

- To gain a better understanding of object-oriented design and program implementation by using object-oriented language features.
- To learn about Construction of data structures.
- To develop programs for real world Problems.
- To understand the use of programming techniques.
- To understand the knowledge on commerce object-oriented programming.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember a new object based on programs.	**K3 to K5**	Apply
CO2	Understand the calculations of different functions.		
CO3	Apply the skills to manage the coding.		Analyse
CO4	Analyse the constructing of classes and objects.		
CO5	Evaluate the working with accounting terms using C++.		Evaluate

LIST OF PRACTICAL

1. Write a program to convert numbers into words.
2. Write a program to find whether a given number is odd or even.
3. Write a program to find the divisibility of number.
4. Write a program to compute Fibonacci series.
5. Write a program to swap two numbers.
6. Write a program to compute the number of days elapsed.
7. Write a program for temperature conversion.
8. Write a program to calculate simple and compound interest.
9. Write a program to calculate depreciation.
10. Write a program to calculate break-even point and PV ratio.
11. Write a program to calculate quick ratio.
12. Write a program to compare and calculate two numbers.

Teaching Methods

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

UCC 047

Mapping

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

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

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UCC 048

MAJOR ELECTIVE PAPER 5 – ENTREPRENEURIAL DEVELOPMENT

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Entrepreneurship**
-	5	-	-	5	75	25	75	100	

Course Objectives

- To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
- To understand the process of business idea generation
- To enlighten the minds of students to converting the idea into a business model.
- To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.
- To know about Industry 4.0.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the parameters to assess opportunities for new business ideas	**K1 to K5**	Remember
CO2	Understanding systematic process to select and screen a business idea.		Understand
CO3	Apply the strategies for successful implementation of ideas		Apply
CO4	Analysing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.		Analyse
CO5	Evaluate the concept of industry 4.0 and AI.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Concepts Entrepreneurship** Meaning of Entrepreneurship – definition, characteristics and functions of entrepreneur - Types of Entrepreneurs - ***Role of Entrepreneurs in Economic Development** - Sickness and Survival - Need for Training and Development – Phases of EPD – Special Agencies – Development of women Entrepreneurs and Rural Entrepreneurs – Social Entrepreneurship.	**15 Hours**
II	**Project Identification & Classification** Business Ideas; meaning, concept, categories and characteristics – project manager, role and responsibilities – project identification & classification meaning of project identification – classification – internal and external constraints, project objective, desk research and techno – economic survey, project life cycle and phases.	**15 Hours**
III	**Project Formulation & Planning** Project formulation Need and significance of project formulation – evaluation – feasibility analysis - project reports – project selection – format planning commission's guidelines – checklist for feasibility reports – sources of finance for a project – institutional finance supporting project.	**15 Hours**
IV	**Institutional Support to Entrepreneurship** Institutional finance to entrepreneurs – factors affecting entrepreneur	**15 Hours**

	growth – ED programs– Need, objectives and courses- Content, phases and evaluation – SFC's – SIDCO's – TIIC – commercial banks – small industries development bank – institutional support to entrepreneurship – ***Venture capital and its importance. Institutional set up** – DIC's, SIDO, NSIC, SISI's Indian investment center – khadi and village industries commission.	
V	**Industry 4.0 And Artificial Intelligence** Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Impact of Industry 4.0 on Society: Impact on Business, Government, People - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud - Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI - The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI - Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality	**15 Hours**
	TOTAL HOURS	**75**

***Denotes 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.

TEXT BOOK

1. Entrepreneurial development, S.Sivasankari , Charulatha publications.
2. Higher Education for Industry 4.0 and Transformation to Education5.0, P. Kaliraj, T. Devi.

REFERENCE BOOK

1. Entrepreneurial development, S. Anil kumar, S.C Poornima, New age international Pvt. ltd publishers.
2. Entrepreneurial development, Gupta.S, 1st edition, Abd Publishers.
3. Entrepreneurship Development Programmes and Practices, J.S. Saini, Deep & DeepPublications.
4. Encyclopedia of Entrepreneurship Development, Chandramani Singh, 2nd edition,Anmol Publisher.
5. Text book of Project Management, P. Gopalkrishnan and V. E. Ramamoorthy, McMillin Publishers India Ltd, New Delhi.

WEB SOURCE

1. https://www.emgywomenscollege.ac.in/templateEditor/kcfinder/upload/files/entrepreneurship%20development.pdf
2. https://cbseacademic.nic.in/web_material/Circulars/2013/48_Enterpreneurship.pdf
3. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf

NOTE: Latest Edition of Textbooks May be Used

UCC 050

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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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UCC 051

MAJOR ELECTIVE PAPER 6 – CONSUMER AFFAIRS

Programme Code: 14					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
-	5	-	-	5	75	25	75	100	

Course Objectives

- 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.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember 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 serviceStandards.		Apply
CO4	Analyze to handle the business firms' interface with consumers.		Analyse
CO5	Evaluate the Quality and Standardization of consumer affairs		Evaluate

Unit	**Content**	**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 Hours**
II	**Consumer Protection Law in India** Objectives and Basic Concepts Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. ***Organizational set-up under the Consumer Protection Act Advisory Bodies Consumer Protection Councils at the Central, State and District Levels**; Adjudicatory Bodies District Forums, State Commissions, and National Commission Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.	**15 Hours**

III	**Grievance Redressal Mechanism Under the Indian ConsumerProtection Law** Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	**15 Hours**
IV	**Role of Industry Regulators in Consumer Protection** 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 Hours**
V	**Contemporary Issues in Consumer Affairs** Consumer Movement in India Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ***Role of International Standards ISO an Overview**	**15 Hours**
	TOTAL HOURS	**75**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

1. Consumer Affairs, Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Universities Press.
2. Consumer Protection Law Provisions andProcedure, Choudhary, Ram Naresh Prasad. Deep and Deep Publications Pvt Ltd. G.
3. Globalisation and Consumerism: Issues and Challenges, Ganesan and M. Sumathy. Regal Publications
4. Consumer Protection in India: Issues andConcerns,Suresh Misra and Sapna Chadah. IIPA, New Delhi
5. Consumer is King, Rajyalaxmi Rao, Universal Law Publishing Company
6. Consumer Right for Everyone Penguin Books, Girimaji, Pushpa.

7. www.consumeraffairs.nic.in, Empowering Consumers e-book,
8. e-book, www.bis.org
9. The Consumer Protection Act, and its later versions.

WEB SOURCE

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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

UCC 054

SUBJECT CODE: 25UGC3S1

SKILL BASED SUBJECT 1 – CYBER SECURITY

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UGC3S1	**2**	**-**	**-**	**3**	**30**	**100**	**-**	**100**	

Course Objectives

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

CO	**Course Outcomes**		**Knowledge level**
CO1	To Understand the Concepts of Cybercrime and Cyber Frauds.	**K1 to K5**	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

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

	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.	
TOTAL HOURS		**30**

***Denotes Self-study and Questions for Examinations May Be taken from the Self Study Portions also.**

Teaching Methods

Chalk and Talk/Power Point presentation/Seminar/Quiz/Discussion and Assignment.

TEXT BOOK

1. **"Cyber Security", Text Book** prepared by "Kongunadu Arts and Science College", Coimbatore – 29,2022.

REFERENCE BOOK

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

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

UCC 056 **SUBJECT CODE: 25UGCC3S1**

Question Paper Pattern

Duration: 3 hrs **Max: 75 marks**

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

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

Section - C (5x8=40)

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

CIA EXAMINATION MARK BREAKUP

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

UCC 057 **SUBJECT CODE: 25UCC4S2**

SKILL BASED SUBJECT 2 – DATA BASE MANAGEMENT SYSTEM

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UGC3S1	**2**	**-**	**-**	**3**	**30**	**25**	**75**	**100**	

Course Objectives

- To know the basic concepts of Database Management System.
- To learn about Database Models.
- To understand the different issues involved in design implementation of database system.
- To understand and use data manipulation language to query, update and manage database.
- To design and build a simple database system and demonstrate competence with thefundamental tasks involved in modelling, designing and implementing a DBMS.

CO	**Course Outcomes**		**Knowledge level**
CO1	Defining the program-data independence, data models for database scheme anddatabase instances.	**K1 to K5**	Remember
CO2	Understand the concept of relational model using traditional set operations and special operations.		Understand
CO3	Developing an understanding of the differences between first, second and thirdnormal forms.		Apply
CO4	Analyzing the Structure Query Language using Network and Hierarchical Models.		Analyse
CO5	Evaluating the concept of query processing and query representation in database management system.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Concepts of DBMS** Basic concepts – Records and files – Abstraction and data integration – *__Three level architecture proposal for DBMS__- Components of DBMS – Advantages and Disadvantages of DBMS	**6 Hours**
II	**Data Models** Data models – Data associations – Data Models classification – Entity relationship model – Relationship data model – Network data model – Hierarchical model.	**6 Hours**
III	**Relational Data Models** Relational Model – Relational Database – Relational Algebra – Basic Concepts (operations).	**6 Hours**
IV	**Normalisation of Forms** Relational database manipulation- SQL- Data manipulation – Views – Normalization – *__Functional Dependencies__ – First, Second, Third Normal forms - Fourth, Fifth Normal forms.	**6 Hours**
V	**Query Processing** Query Processing – Introduction – General Strategies for Query Processing – Query representation – Operators graphs – Steps in query processing – General	**6 Hours**

	processing strategies –Query Equivalent – View Processing – A Typical Query Processing.	
	TOTAL HOURS	**30**

***Denotes 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.

TEXT BOOK

1. An Introduction to Database Systems, Bipin C.Desai, Galgotia Publications Pvt Ltd.
2. An Introduction to Database Systems, C.J. Dates, Pearson Publication.

REFERENCE BOOK

2. Database Systems concepts, Abraham Silberschatz, Henry F Korth , Tata Mc.GrawHill.
3. Essentials of Database Management Systems, Alexis Leon, Mathews Leon.
4. Database Management System, R.Paneerselvam, PHI Learning Pvt ltd, Newdelhi.
5. Database Management System, Raghu Ramakrishnan, Johannes Gehrke, TataMcGraw Hill.
6. Database Management System, Sandeep Kumar, Pragati Prakashan.

WEB SOURCE

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

NOTE: Latest Edition of Textbooks May be used

Mapping

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
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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UCC 059

SUBJECT CODE: 25UBI6S3

SKILL BASED SUBJECT 3 – BASICS OF INTELLECTUAL PROPERTY RIGHT’S

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UBI6S3	2	-	-	3	30	100	-	100	

Course Objectives

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

CO	Course Outcomes		Knowledge level
CO1	Know about basic concepts of IPR and patent	**K1 to K5**	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

Unit	Content	No. of Hours
I	**Introduction To IPR** 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 Hours**
II	**Copyrights, Industrial Designs & GI** 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 Hours**
III	**Trade Marks & Trade Secrets** 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 Hours**
IV	**Protection of Traditional Knowledge & Plants** 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 Hours**

V	**IP Rights** 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, and deed of assignment. Infringement and enforcement.	**6 Hours**
	TOTAL HOURS	**30**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

1. www.icsi.edu/media/webmodules/IPRLP_NOV29.pdf

NOTE: Latest Edition of Textbooks May be used

UCC 061 **SUBJECT CODE: 25UBI6S3**

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**

UCC 062

SUBJECT CODE: 25UCC5X1

EDC PAPER – IMPORT AND EXPORT PROCEDURE

Programme Code: **14**					**Programme Name: B.COM CA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UCCX1	**2**	**-**	**-**	**3**	**30**	**100**	**-**	**100**	

Course Objectives

- ➢ To comprehend the importance of export and import documentation and procedures.
- ➢ To focus on International trade barriers and risk management.
- ➢ To know about the EXIM Process.
- ➢ To gain knowledge about global trade.
- ➢ To understand the importance international business practices, customs and policies.

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the basic concepts of Export and Import.	**K1 to K5**	Remember
CO2	Understanding the procedure for Documentation.		Understand
CO3	Apply the Logistics, shipping and Leasing Practices.		Apply
CO4	Analyse the application of Import and Export Policies in Various Countries		Analyse
CO5	Evaluate and comparing Import and Export procedures in various Countries.		Evaluate

Unit	**Content**	**No. of Hours**
I	**Basics of Import and Export** Export & Import – Introduction, Definitions. ***Evolution of Export & Import**. Foreign Trade - Institutional Framework and Basics. Multinational Organizations & Structure, International Business Scenario.	**6 Hours**
II	**Documentation Procedure of Import and Export** Export-Import—Documentation and Steps, Export–Import Strategies and Practice, Export Marketing, Business Risk Management and Coverage, Export Incentive Schemes	**6 Hours**
III	**Logistics** Logistics and Characteristics of Modes of Transportation, Characteristics of Shipping Industry, World Shipping, Containerization and Leasing Practices.	**6 Hours**
IV	**Custom Clearance** Export Procedures and Documents, Customs Clearance of Import and Export Cargo, Methods and Instruments of Payment and Pricing Inco terms, ***Methods of Financing Exporters.**	**6 Hours**
V	**Export and Import in Various Countries** Information Technology and International Business, Export & Import with European continent, Africa, Middle East Countries, Asian Countries, Australia and New Zealand, China and Japan	**6 Hours**
TOTAL HOURS		**30**

***Denotes 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.

TEXT BOOK

1. Export and Import Procedure and Documentation, Bimal Jaiswal & Yusuf Kamal, Middle English Edition,
2. ‘Export Import Procedures – Documentation and Logistics’, Rama Gopal. C., New Age International.

REFERENCE BOOK

1. ‘Export Import Management’, Justin Paul & Rajiv Aserkar, 1/e, Oxford University.
2. ‘Export-Import and Logistics Management’,Usha Kiran Rai, PHI Learning Pvt. Ltd.

WEB SOURCE

1. https://content.dgft.gov.in/Website/CIEP.pdf
2. https://www.pasc.edu.in/wp-content/uploads/2020/06/EXIMPROCEDURES.pdf
3. https://thuvienxuatnhapkhau.com/wp-content/uploads/2024/07/Export-Import-Theory-Practices-and-Procedures.pdf

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.

UCC 064 **SUBJECT CODE: 25UCC5X1**

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**

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UCC 065 **SUBJECT CODE: 25EVS101**

NON – MAJOR ELECTIVE I – ENVIRONMENTAL STUDIES

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25EVS101	**2**	**-**	**-**	**2**	**30**	**-**	**50**	**50**	

Course Objectives

- The Course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi- disciplinary nature of environmental health sciences
- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “Eco citizens” thereby catering to global environmental needs.
- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil
- The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

CO	Course Outcomes		Knowledge level
CO1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems	**K1 to K5**	Remember
CO2	Develop an in-depth knowledge on the interdisciplinary relationship of cultural, ethical andsocial 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 andabout 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

Unit	Content	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 Hours**
II	**Ecosystems** Concept of an ecosystem – Structure and functions of an ecosystem – * **Procedures, consumers and decomposers** – Energy flow in the ecosystem –	**6 Hours**

	Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem –Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem	
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 Hours**
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 Hours**
V	**Social Issues and the Environment** Sustainable Development – Smart City, Urban planning, Town Planning , Urban problems related to energy – ***Water Conservation: Rain Water Harvesting and Watershed Management** – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life ***Protection Act** – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health.	**6 Hours**
TOTAL HOURS		**30**
***Denotes 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.		

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

1. https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf
2. https://goodwin.libguides.com/c.php?g=29106&p=181274
3. https://www.skkatariaandsons.com/view_book.aspx?productid=8269

NOTE: Latest Edition of Textbooks May be used

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.

UCC 068 **SUBJECT CODE: 25EVD201**

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

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
25EVD201	**2**	**-**	**-**	**2**	**30**	**-**	**50**	**50**	

Course Objectives

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

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice	**K1 to K5**	Remember
CO2	Understand the differentiate and relate the day to day applications of Yoga and Ethics in real life situations		Understand
CO3	Apply the principled life of great warriors and take it forward as a message to self and the society		Apply
CO4	Analyse the Practical outcome of practicing Moral values in real life situation		Analyse
CO5	Evaluate and Rank the outcome of the pragmatic approach to further develop the skills		Evaluate

Unit	**Content**	**No. of Hours**
I	**Moral and Ethics** Introduction – Meaning of Moral and Ethics – ***Social Ethics** – Ethics and Culture – Aim of Education	**6 Hours**
II	**Life and Teachings of Swami Vivekananda** Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda	**6 Hours**
III	**Warriors of Our Nation** Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan	**6 Hours**
IV	**Yoga and its Benefits** Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - ***Yoga for wellbeing** - Yoga for success - Brain yoga benefits - The science of Yoga.	**6 Hours**
V	**Yoga Practice** Isha kriya -Surya Shakthi and it's benefits	**6 Hours**
	TOTAL HOURS	**30**

***Denotes 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.

TEXT BOOK

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

REFERENCE BOOK

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

WEB SOURCE

1. https://www.e-booksdirectory.com/listing.php?category=311
2. https://www.diva-portal.org/smash/get/diva2:1038976/FULLTEXT01.pdf

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

UCC 070 **SUBJECT CODE: 25UHR3N1**

NON-MAJOR ELECTIVE III – HUMAN RIGHTS

Programme Code: **14**	**Programme Name: B.COM CA**

Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UHR3N1	**2**	**-**	**-**	**2**	**30**	**-**	**75**	**75**	

Course Objectives

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

CO	**Course Outcomes**		**Knowledge level**
CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.	**K1 to K5**	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 foregrounds 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

Unit	**Content**	**No. of Hours**
I	**Human Rights Humans Rights Constitution of India** Humans Rights - Constitution of India.	**6 Hours**
II	**Women Empowerment in India** Feminism and Sexual Violence - ***Women and Liberation**	**6 Hours**
III	**Gender Equality and Women’s Rights** Stereotype Gender Roles - Women’s Education, Power and Science	**6 Hours**
IV	**Rights of the Child in India** Status of child in contemporary Indian society - Special Laws and Policies for protection of children	**6 Hours**
V	**Sogiesc Rights** Understanding SOGIESC - basic Definitions - inclusivity of SOGIESC- Importance of studying SOGIESC- ***Presence of SOGIESC in Indian Traditions**- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful	**6 Hours**

	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 Tripati- Madhu Bai Kinnar- Manabi Bandhopadhyay- SOGIESC Rights and laws	
TOTAL HOURS		**30**

***Denotes 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.

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.
3. 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.

UCC 072 **SUBJECT CODE: 25UWR4N2**

NON – MAJOR ELECTIVE I - WOMEN'S RIGHTS

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
25U WR4N2	2	-	-	2	30	-	75	75	

Course Objectives

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

CO	**Course Outcomes**		**Knowledge level**
CO1	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields	**K1 to K5**	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	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women		Analyse
CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women		Evaluate

Unit	**Content**	**No. of Hours**
I	**Women Studies** Basic concepts of Women's studies in Higher education, Women's studies perspectives - ***Socialisation- Patriarchy**- Women's studies as an academic discipline- Growth and development of Women's studies as a discipline internationally and in India.	**6 Hours**
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 Hours**
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 Hours**

IV	**Women protective acts** Protective legislation for women in the Indian constitution - Anti dowry, SITA, PNDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act	**6 Hours**
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 Hours**
TOTAL HOURS		**30**

***Denotes 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.

TEXT BOOK

1. Women's Rights, Published by Kongunadu Arts & Science College, Coimbatore – 641 029

REFERENCE BOOK

1. "Rights of Indian women" by Vipul Srivatsava. Publisher: Corporate Law Advisor.
2. "Women's security and Indian law" by Harsharam Singh. Publisher: AabhaPublishers and Distributors.
3. "Women's Property Rights in India" by Kalpaz publications.

WEB SOURCE

1. https://nhrc.nic.in/sites/default/files/Women%E2%80%99s%20Rights%20in%20India%20complete_ compressed.pdf
2. https://egyankosh.ac.in/bitstream/123456789/43827/1/Unit-5.pdf
3. https://www.schooloflegaleducation.com/wp-content/uploads/2019/08/Women-and-law-in-India-ebook.pdf

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.

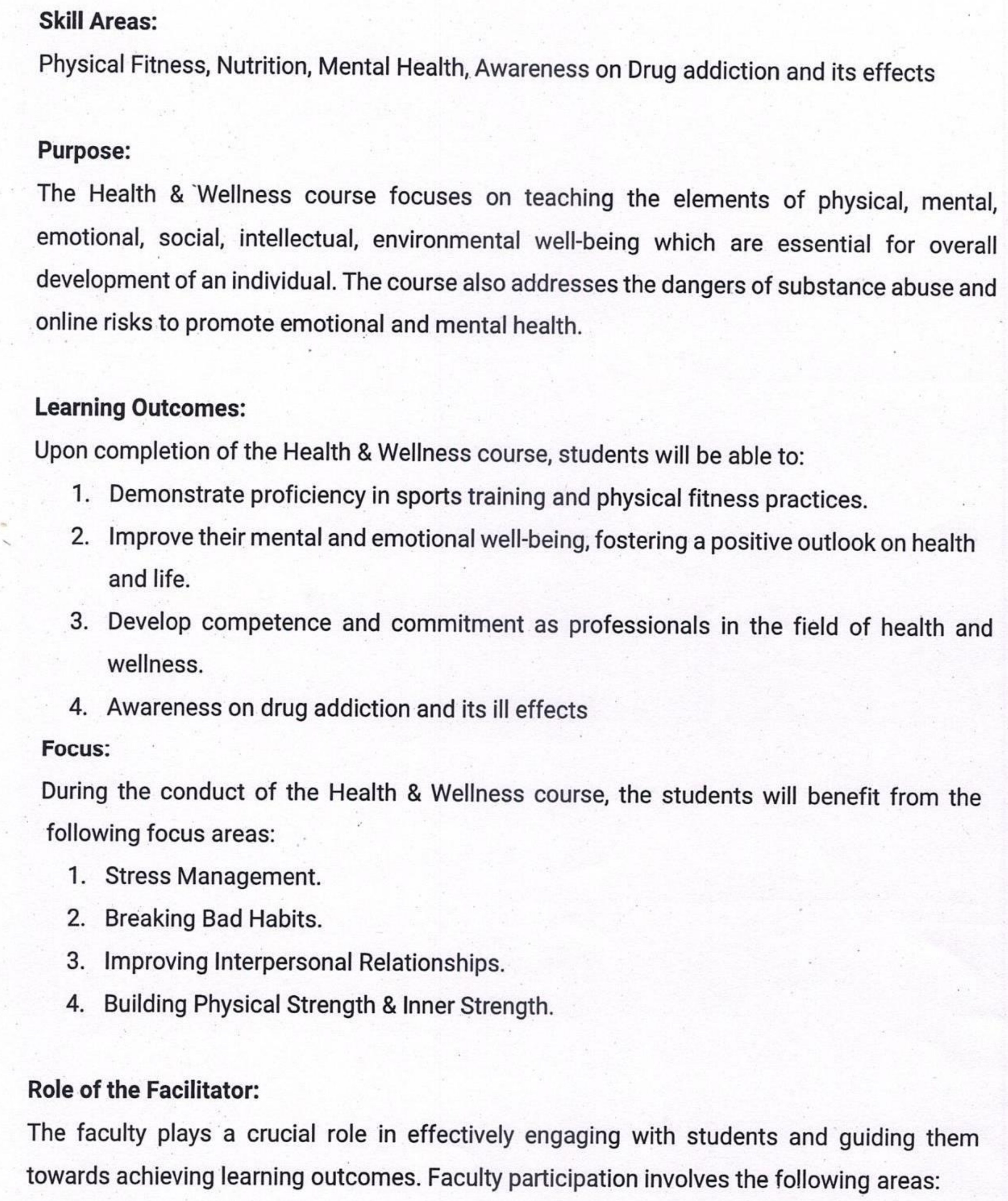
Section B (5 x 10=50)

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

UCC 074

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

SUBJECT CODE: 25UHW401



Skill Areas:

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

Purpose:

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

Learning Outcomes:

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

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

Focus:

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

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

Role of the Facilitator:

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

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

Guided Activities:

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

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

Period Distribution

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

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

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

S.No	Guided Activities	Period
1	**Introduction to Holistic Well-being** 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	**Wellness Wheel Exercise (Overall Analysis)**	

	• Guide students to assess their well-being in various life dimensions through exercises on various aspects of well – being, and explain the benefits of applying wellness wheel. • Introduce Tech Tools: • Explore the use of technology to support well-being. • Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.	
3	**Breaking Bad Habits (Overall Analysis)** • 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	**Physical Well-being** **1. Fitness** Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity). **2. Nutrition** Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. **3. Yoga & Meditation** Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos)	

	4. Brain Health Discuss the importance of brain health for daily life. Habits that affect brain health (irregular sleep, eating, screen time). Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs. **5. Healthy Lungs** Discuss the importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs. **6. Hygiene and Grooming** Discuss the importance of hygienic habits for good oral, vision, hearing and skin health. Discuss the positive effects of grooming on one's confidence level and professional growth. **Suggested Activities (sample):** **Nutrition:** 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.	
5	**Emotional Well-being** **1. Stress Management** Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life. **2. Importance of saying 'NO'.**	

	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). Factors that prevent them from saying 'NO'. How to practice saying 'NO". **3. Body Positivity and self-acceptance** Discuss the following with the students. • What is body positivity and self-acceptance? • Why is it important? • Be kind to yourself. • Understand that everyone's unique. **Suggested Activities(Sample):** (Importance of saying 'NO') Provide worksheets to self-reflect on… …how they feel when others say 'no' to them …the situations where they should say 'no' Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.	
6	**Social Well-Being** **1. Practicing Gratitude** Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues. Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create 'ripple effect'. **2. Cultivating Kindness and Compassion** Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self-Compassion as the Foundation.	

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

	the expectations in personal and professional well-being The Importance of enhancing problem-solving skills Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.) **2. Digital Literacy** **Discuss:** 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. **3. Transfer of Learning** Connections between different subjects – How knowledge gained in one area can be applied to others. **Suggested Activities(sample):** Intellectual Well-being. Provide worksheets to students for teaching them how to boost intellectual well-being. 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.	
8	**Environmental Well-being** 1.The Importance of initiating a change in the environment. **The session could be around:** Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) – People's behaviour, crime, pollution, political activities, infra-structure, family situation etc. Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering,	

	approaching administration). **Suggested Activities (sample):** Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being. 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.	
9	**Mental Well-being** **1. Importance of self-reflection** **Discuss:** Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being). Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being. **2. Mindfulness and Meditation Practices** Benefits of practicing mindful habits and meditation for overall well-being. **1. Connecting with nature** Practising to be in the present moment – Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention – Hiking, gardening to observe the nature. Reflecting on the emotions, and feeling kindled by nature. **2. Serving people** Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving. **3. Creative Expressions**	

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

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

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.

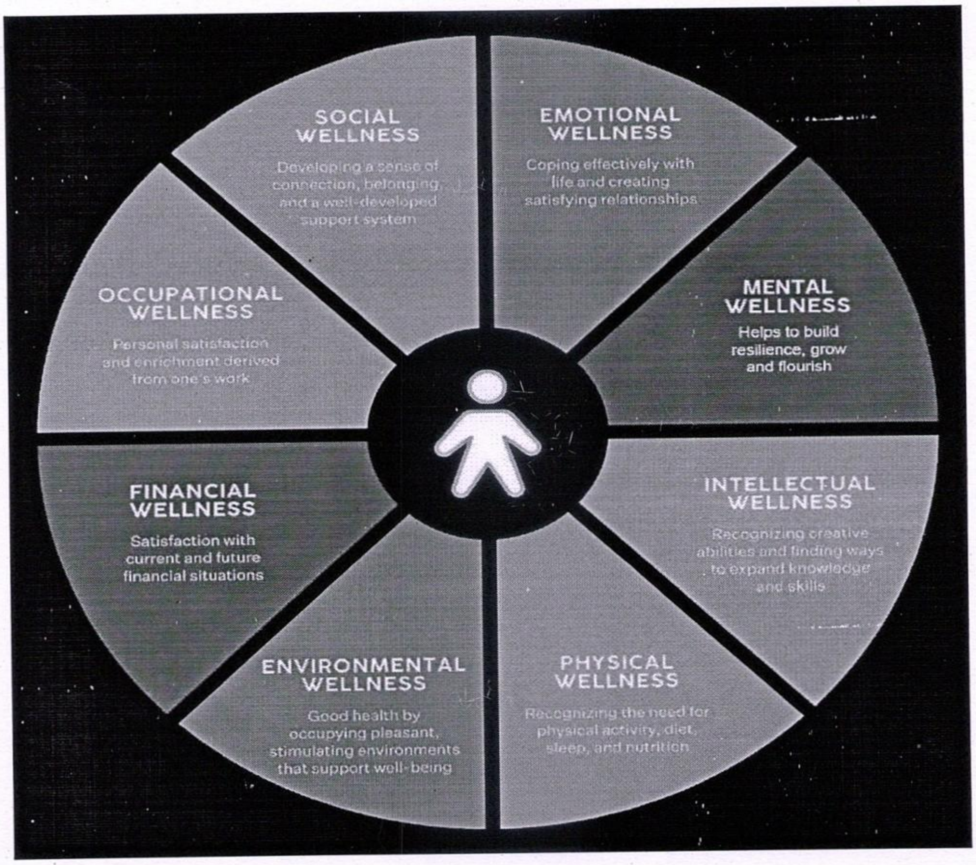
Scheme of Evaluation

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:**


SOCIAL WELLNESS
Developing a sense of connection, belonging, and a well-developed support system
EMOTIONAL WELLNESS
Coping effectively with life and creating satisfying relationships
OCCUPATIONAL WELLNESS
Personal satisfaction and enrichment derived from one's work
MENTAL WELLNESS
Helps to build resilience, grow and flourish
FINANCIAL WELLNESS
Satisfaction with current and future financial situations
INTELLECTUAL WELLNESS
Recognizing creative abilities and finding ways to expand knowledge and skills
ENVIRONMENTAL WELLNESS
Good health by occupying pleasant, stimulating environments that support well-being
PHYSICAL WELLNESS
Recognizing the need for physical activity, diet, sleep, and nutrition

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

UCC 086

JOB ORIENTED COURSE
COMPUTER APPLICATIONS IN BUSINESS - PRACTICAL

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
-	-	-	2	2	30	-	100	100	

Course Objectives

- ➢ This course introduces some of the more advanced features of Microsoft Word, Excel and Power Point specifically geared to accounting.
- ➢ These features enable the delegate to make the most effective use of the Software when
- ➢ Working with financial data, including the use of linked Workbooks and accounting functions.
- ➢ On completion of the course, the delegate will be familiar with most of the main features of these programmes, including several features for accounting data analysis.

Unit	Content	No. of Hours
I	**INTRODUCTION TO MS-OFFICE** Introduction to software packages- components of MS-Office.	**6 Hours**
II	**MS-WORD** Working with word document, Inserting, filling and formatting a table- creating flyers, and even business cards –-Sending E-mail from Word Import / Export of files Converting Word Document to Web Document - create an index, bibliography.	**6 Hours**
III	**MS-EXCEL** Creating and rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formula: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques.	**6 Hours**
IV	**MS-EXCEL** Varying cell content and format with IF functions- using V lookup for accounting data- create accounting spread sheets for error checking and auditing – summarizing accounting data with Pivot Tables and Charts- forecasting and budgeting moving averages and trend analysis- importing and exporting data using worksheets.	**6 Hours**
V	**MS-POWERPOINT** Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.	**6 Hours**
TOTAL HOURS		**30**

Teaching Methods

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

UCC 087

TEXT BOOK
1. Learning Microsoft Office Paperback – by Ramesh Bangia (Author) Publisher: Khanna Publishers; 1 edition (1 December 2015) 2. Computer Basics with Office Automation Paperback – Import, by Archana Kumar(Author).
REFERENCE BOOK
1. PC software for windows- R.K.Taxali,7th Edition, Tata Mc Grew Hill Publishers.
WEB SOURCE
1. https://pcgicks.files.wordpress.com/2015/02/com-125-computer-application-i-theory.pdf
2. https://app1.unipune.ac.in/external/syllabus/Computer-Concept-RanjeetPatil-Wani-Sir-27-4-15.pdf
3. https://www.agriexam.com/introduction-to-computer-applications-book-pdf

NOTE: Latest Edition of Textbooks May be Used

PREPARED BY
(DR. T. KUMAR)

CHECKED BY
(DR. T.DEEPIKA)

APPROVED BY
(DR. T. KUMAR)

UCC 088

JOB ORIENTED COURSE

POWER BI – PRACTICALS

Programme Code: 14					Programme Name: B.COM CA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
-	-	-	2	2	30	-	100	100	

Course Objectives

- This course introduces some of the more advanced features of Business Intelligence.
- These features enable the delegate to make the most effective use of the Software when Working with financial data and Business-Related Reports.
- On completion of the course, the delegate will be familiar with Designing Business Models.

LIST OF PRACTICAL

MODULE 1: THE POWER BI DESKTOP

- ✓ Introduction to power BI
- ✓ Power BI architecture
- ✓ Installing Power BI Desktop
- ✓ Exploring the Power BI Desktop Interface
- ✓ Utilizing File Types; PBIX Vs PBIT

MODULE 2: GETTING REPORT IN POWER BI DESKTOP

- ✓ Basic Data Importing
- ✓ Importing Data from other Sources
- ✓ CSV, Word, PDF
- ✓ Importing from Websites, SQL Servers

MODULE 3: POWER BI QUERY EDITOR

- ✓ Remove Columns and Rows
- ✓ Replace Null Value
- ✓ Use First Row as Header
- ✓ Split & Move Function
- ✓ Rename Column Heading
- ✓ Conditional Columns
- ✓ Merge Queries
- ✓ Reverse Rows and Row Count
- ✓ Pivot & Unpivot
- ✓ Append Queries
- ✓ Change Data Type
- ✓ Group By
- ✓ Replace Nulls: Fill Up, Fill Down
- ✓ Add Column: Query Expressions

MODULE 4: POWER BI MODEL

- ✓ What is Data Model?
- ✓ Star schema design
- ✓ Fact & Dimensional Table
- ✓ Cardinality

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- ✓ Fact & Dimensional Table
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MODULE 5: POWER BI VISUALIZATION

- ✓ Stacked Charts
- ✓ Clustered Charts
- ✓ Line Charts
- ✓ Area Charts
- ✓ Bar Charts
- ✓ Card Charts
- ✓ Funnel Charts
- ✓ Table Charts
- ✓ Matrix Charts

MODULE 6: DAX FUNCION

- ✓ DAX : Importance in Real-time
- ✓ Real-world usage of DAX
- ✓ DAX Architecture, Entity Sets
- ✓ DAX Data Types, Syntax Rules
- ✓ DAX Measures and Calculations
- ✓ Creating, Using Measures with DAX

MODULE 7: CREATING REPORT

- ✓ Data Sources & Visual Types
- ✓ Canvas, Visualizations and Fields
- ✓ Format Button and Data Labels
- ✓ Legend, Category and Grid
- ✓ Visual Interaction, Data Points
- ✓ SPOTLIGHT & FOCUSMODE
- ✓ Top N Filter
- ✓ Slicer Visual : Real-time Usage
- ✓ Creating Hierarchies in Power BI
- ✓ Drill Up Buttons and Operations
- ✓ Independent Drill-Down Options

MODULE 8: POWER BI CLOUD, SERVICE & MOBILE

- ✓ Create an App Workspace
- ✓ App Workspace Access
- ✓ Mobile View & Dashboard Themes
- ✓ Publish an App

1. What is ETL process in Power BI? Explain with example?
2. What is Data visualization and explain various tools for visualization of Data?
3. Create a data model in Power BI with an example of 10 years sales and profit information of XYZ company.
4. What is Dashboard? Create a dash board using Excel data?

9. What is meant by KPI? How the stakeholders of a company need KPI's to understand the business at glance?
10. Create a scatter plot to analyze the relationship between sales amount and product price. Consider adding a trend line to identify any correlations.

TOTAL HOURS	**30**

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