

KONGUNADU ARTS AND SCIENCE COLLEGE
(Autonomous)
Coimbatore – 641 029



DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING

Curriculum and Scheme of Examinations (CBCS)
(2023 – 2024 onwards)

**Kongunadu Arts and Science College (Autonomous),
Coimbatore - 641 029.**

Vision

Enriching the potentials and capabilities of students to be highly committed and competitive

Mission

Imparting knowledge on the values of commerce through well designed curriculum and extending best student support services towards quality education by emphasizing the ethical values and discipline to the student community and society at a large

Department of Commerce PA

Programme Outcomes (POs)

PO1: To emerge as accounting and auditing professionals

PO2: To make the students employable in corporate sectors

PO3: To inculcate ethical practices among the students through updated skills and knowledge oncommerce

PO4: To enable the students for conducting business, accounting and auditing practices.

PO5: To enter into professional courses like CA/ICWA/CMA etc.

PO6: To enable a student well versed in national as well as international trades.

PO7: To acquaint a student with conventional as well as contemporary areas in the discipline ofCommerce.

PO8: To inculcate the knowledge and techniques of managing the business

Programme Specific Outcomes (PSOs)

PSO1: To understand the concepts, theories, rules and regulations of business

PSO2: To comprehend the various business systems, models and approaches

PSO3: To develop the insights of students on changes in business practices

PSO4: To acquaint the students with emerging trends in commerce

PSO5: To bridge the gap between academic aspects and practical applications through effectiveteaching methods.

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

**DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING
Curriculum and scheme of Examination under CBCS
(Applicable to students Admitted from the Academic Year 2023-2024 onwards)**

Semester	Part	Subject Code	Title of the Paper	Instructionn	Exam. Marks			Duration of Exam	Credits
					CIA	ESE	TOTAL		
I	I	23TML101	Language I@	6	25	75	100	3	3
	II	23ENG101	English -I	6	25	75	100	3	3
	III	23UPA101	Core Paper 1 – Principles of Accountancy	4	25	75	100	3	3
	III	23UPA102	Core Paper 2 – Business Economics	4	25	75	100	3	3
	-	-	C.Pr.- Computer Applications	2	-	-	-	-	-
	III	23UPA1A1	Allied 1– Mathematics for Business	6	25	75	100	3	5
	IV	23EVS101	Environmental Studies **	2	-	50	50	3	2
Total (i)				30	-	-	550	-	19
II	I	23TML202	Language II@	6	25	75	100	3	3
	II	23ENG202	English –II	6	25	75	100	3	3
	III	23UPA203	Core Paper 3 – Financial Accounting	4	25	75	100	3	2
	III	23UPA204	Core Paper 4 - Banking theory, Law &Practice	2	25	75	100	3	2
	III	23UPA2CL	C.Pr. 1- Computer Applications	4	40	60	100	3	2
	III	23UPA2A2	Allied Paper 2 - Statistics for Business	6	25	75	100	3	5
	IV	23VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
Total (ii)				30	-	-	650	-	19
III	I	23TML303	Language III@	6	25	75	100	3	3
	II	23ENG303	English –III	6	25	75	100	3	3
	III	23UPA305	Core Paper 5 – Higher Financial Accounting	5	25	75	100	3	5
	III	23UPA306	Core Paper 6 – Mercantile Law	3	25	75	100	3	3
	III	23UPA3A3	Allied 3- Introduction to Information Technology	6	25	75	100	3	5
	IV	23UGC3S1	Skill Based Subject 1- Cyber Security	2	100	-	100	3	3
	IV	23TBT301/ 23TAT301/ 23UHR3N1	Basic Tamil* Advanced Tamil**Non-major elective-I**	2	-	75	75	3	2
Total (iii)				30	-	-	675	-	24

IV	I	23TML404	Language IV@	6	25	75	100	3	3
	II	23ENG404	English –IV	6	25	75	100	3	3
	III	23UPA407	Core Paper 7 - Corporate Accounting	4	25	75	100	3	4
	III	23UPA408	Core Paper 8 - Cost Accounting	3	25	75	100	3	3
	III	23UPA4A4	Allied 4- Industrial Law	6	25	75	100	3	5
	IV	23UPA4S2	Skill Based subject 2- Customer Relationship Management	2	25	75	100	3	3
	IV	23TBT402/ 23TAT402/ 23UWR4N2	Basic Tamil* Advanced Tamil** Non-major elective- II**	2		75	75	3	2
Total (iv)				30	-	-	675	-	23
V	III	23UPA509	Core Paper 9 – Higher Corporate Accounting	6	25	75	100	3	5
	III	23UPA510	Core Paper 10 - Financial Management	6	25	75	100	3	5
	III	23UPA511	Core Paper 11 - Direct Tax	6	25	75	100	3	5
	III	23UPA512	Core Paper 12 – Principles of Marketing	5	25	75	100	3	4
	III	23UPA5E1	Major Elective 1 -	5	25	75	100	3	5
	IV	----	Extra Departmental Course	2	100	-	100	3	3
-	23UPA5IT	Internship Training ****	Grade						
Total (v)				30	-	-	600	-	27
VI	III	23UPA613	Core Paper 13– Management Accounting	8	25	75	100	3	5
	III	23UPA614	Core Paper 14 – Principles of Auditing	7	25	75	100	3	4
	III	23UPA615	Core Paper 15 – Indirect Tax	8	25	75	100	3	5
	III	23UPA6E2	Major Elective 2 –	5	25	75	100	3	5
	III	23UPA6Z1	#Professional Training cum Project****	-	20	80	100	-	5
	IV	23UPA6S3	Skill Based subject 3- Investment Management	2	25	75	100	3	3
Total (vi)				30	-	-	600	-	27
V	23NCC/NSS/ YRC/PYE101	Co-Curricular Activities*(vii)	-	50	-	50	-	1	
Grand Total (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)							3800		140

Note :

CBCS – Choice Based Credit system
ESE – End of Semester Examinations

CIA – Continuous Internal Assessment

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

@ Hindi/Malayalam/ French/ Sanskrit – 23HIN/MLM/FRN/SAN101 - 404

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

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

*** Project Report - 60 marks; Viva – voce – 20 marks; Internal – 20 marks.

**** The students shall undergo Internship training or 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 to 100	O
70 to 84	D
60 to 69	A
50 to 59	B
40 to 49	C
Less than 40	U (Re-appear)

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

1. Working Capital Management
2. Financial Services
3. Human Resource Management
4. Business Policy & Strategic Management
5. Insurance Principles and Practice
6. Consumer Affairs

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

Subject Code & Title of the Extra Departmental Course

1. 23UPA5X1 : Entrepreneurship Development

List of Co-curricular Activities

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

Note: In core / allied subjects, number of papers both theory and practical are included wherever applicable. However, the total credits and marks for core or 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 and EDC paper.
- The students to complete any **MOOC On learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.**, before the completion of the 5th semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.

- Students who successfully complete Naan Mudhalvan in 3rd and 5th Semester will be given 2 extra credits for each course. They are asked to submit the marks to the Controller of Examinations through and undersigned by the HoD.

Semester	Naan Mudhalvan Course Title
III	Fundamentals of Internal Audit
V	Investment Analysis and Portfolio Management

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75)	25
CIA II	75	Converted to 15	
Assignment/Seminar		5	
Attendance		5	
Theory			
CIA I	75	(50+50)	25
CIA II	75	Converted to 15	
Assignment/Seminar		5	
Attendance		5	
Theory (Allied)			
CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Practical			
CIA Practical		10	25
Observation Notebook		10	
Attendance		5	
Practical (Allied)			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	
Project/Case study			
Review		15	20
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1.Theory Examination:

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

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

(ii) CIA I & II and ESE: 35 Marks (Allied)

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

(iii) CIA I & II and ESE: 50 Marks

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

**For ESE 50 marks converted to 25 marks.

2. ESE Practical Examination:

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

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

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

3. ESE Project Viva Voce:

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

JOB ORIENTED COURSES (JOC) –OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
23UPA0J1	JOC-1 Digital Marketing	100	3	2
23UPA0J2	JOC -2 Management of Small and Medium Enterprises	100	3	2

VALUE ADDED COURSE

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
23UPA0V1	Intellectual Property Rights	100	3	2

UPA01**23UPA101**

Programme Code : 15		B.Com PA		
Course Code : 23UPA101		Title : C.P. 1 Principles of Accountancy		
Batch 2023-2024	Semester I	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To enable the students to learn the principles and concepts of accountancy.
2. To develop basic accounting skills and knowledge
3. To know the application of accounting methods

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and conventions of accounting
	CO2	Know the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Consider the relevant accounting standards
	CO 5	Determine the accounting balances

Syllabus**Unit I (12 hours)**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Preparation of Journal – Posting in Ledgers – Preparation of Subsidiary books – Preparation of Trial balance.

Unit II (12 hours)

Final accounts of a sole trader with adjustments – Errors and rectification

Unit III (12 hours)

Bill of exchange- Accommodation bills – Average due date – Account current.

Unit IV (12 hours)

Accounting for consignment and Joint ventures. Bank Reconciliation Statement

Unit V (12 hours)

Non-Trading Concerns - Receipts and Payments and income and expenditure

Account and Balance sheet – **Accounting for professionals***.

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

Note: Problems - 80% Theory 20%.

UPA02

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) S.P.Jain & K.L.Narang (2017), *Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana.1st Edition*

Reference Books:

1) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting*, Margham Publications, Chennai, 7th edition.

2) N.Vinayakam, P.L.Mani, K.L.Nagarajan (2014), *Principles of Accountancy*, EurasiaPublishing House Pvt.Ltd, New Delhi, 5th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA03

23UPA102

Programme Code : 15		B.Com PA		
Course Code : 23UPA102		C.P. 2 Business Economics		
Batch 2023-2024	Semester I	Hours / Week 04	Total Hours 60	Credits 3

Course Objectives

1. To know the basic concepts of economics
2. To understand the assumptions and laws in economics.
3. To understand the various structures of market and the concept of national income.

Course Outcomes (Cos)

K1 to K5	CO1	Know the nature and scope of economics
	CO2	Understand various market structures and the methods of price discrimination
	CO3	Apply assumptions and laws of utility, demand, supply and production
	CO 4	Analyze the suitable methods, strategies and models of economics for achieving the business objectives.
	CO 5	Evaluate the economic theories in real time situations

Syllabus

Unit I

(12 hours)

Economics- Definition - Nature and scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.

Unit II

(12 hours)

Demand - Meaning and Definition– Demand Schedule – Law of Demand – **Exceptions in Law of Demand*** – Demand curves – Elasticity of Demand. Demand Forecasting – Importance – Methods.

Unit III

(12 hours)

Production- Factors of production – Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Law of Supply – Types-Factors influencing supply.

Unit IV

(12 hours)

Market Definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

UPA04

Unit V

(12 hours)

National Income – GDP- NDP- Personal Income and Disposable Income – Real Income – Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – Problems in Estimating National Income - Business cycle and its features.

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

also.

Teaching Methods

PowerPoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) SETH. M L, *Principles of Economics (2005)*, Lakshmi Narain Agarwal Publications, Agra, 30th Edition.

Reference Books:

- 1) Sundaram K P M (2009) *Business Economics*, Sulthan Chand & Sons, New Delhi, 6th Edition.
- 2) Sankaran.S (2009), *Managerial Economics*, Margham Publications, 6th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA05

23UPA2CL

Programme Code : 15		B.Com PA		
Course Code : 23UPA2CL		C.Pr. 1 Computer Applications		
Batch 2023-2024	Semester I&II	Hours / Week 06	Total Hours 90	Credits 2

Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To get practical knowledge on tally accounting.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the significance of computer application in business

Syllabus

I- MS WORD (15 hours)

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL (15 hours)

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III-MS POWERPOINT (20 hours)

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing back ground color, font color using word art.

IV - MS ACCESS (20 hours)

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Tables must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

V – TALLY AND INTERNET (20 hours)

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)
 - a) FIFO
 - b) LIFO
 - c) Simple Average Method
 - d) Weighted Average Method
4. Prepare Google forms for registration form and feedback form
5. Prepare Google forms to conduct quiz competition

Teaching Methods

Power point presentation

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA08

23UPA203

Programme Code : 15		B.Com PA		
Course Code : 23UPA203		C.P. 3 Financial Accounting		
Batch 2023-2024	Semester II	Hours / Week 04	Total Hours 60	Credits 2

Course Objectives

1. To throw light on the practical application of accounting
2. To understand the accounting of incomplete records
3. To learn various accounting treatments

Course Outcomes (COs)

K1 to K5	CO1	Remember the procedures for preparation of various accounts
	CO2	Understand the computation procedures and formats of various accounts
	CO3	Apply appropriate judgment derived from the knowledge of accounting and accounting standards
	CO 4	Analyze the effects of different accounting methods on the financial standards
	CO 5	Determine the accounting balances

Syllabus

Unit I (12 hours)

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

Unit II (12 hours)

Accounts from Incomplete records - Statement of affairs method & Conversion method. Investment Accounts – Purchase and Sale of Investments – Cum-interest and Ex-Interest – Accounting treatment of Investments.

Unit III (12 hours)

Branch accounts - Debtor System - Stock & Debtors system only and Departmental accounts.

Unit IV (12 hours)

Hire purchase and Installment systems including hire purchase trading account (Including stock and debtors system) (Simple Problems Only) – Fire Insurance Claims: Average Clauses- Claim for Loss of Profits – Accounting treatment for Fire Insurance Claims - Claim for loss of stock.

Unit V (12 hours)

Royalties –Minimum Rent-Short Working –Recoupment – Strike Period –Fluctuating minimum rent.

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

also.Note: Problem 80%; Theory 20%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) S.P.Jain & K.L.Narang(2017), *Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana, 19th Edition.*

Reference Books:

1) Maheswari.S.N,Maheshwari.K (2009), *Advanced Accountancy, Vol.I, Vikas PublishingHouse, Noida, 10th Edition*

2) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting, Margham Publications, Chennai, 1stedition.*

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA10

23UPA204

Programme Code : 15		B.Com PA		
Course Code : 23UPA204		C.P. 4 Banking Theory, Law & Practice		
Batch 2023-2024	Semester II	Hours / Week 02	Total Hours 30	Credits 2

Course Objectives

1. To facilitate the students to gain knowledge of banking system in India
2. To familiarize the students about the functions of banks
3. To know the features and types of negotiable instruments

Course Outcomes (Cos)

K1 to K5	CO1	Remember the functions of banks in India
	CO2	Understand the banking system and economic development in India and modern trends in banking
	CO3	Apply the appropriate procedures to open various types of accounts and handle negotiable instruments
	CO 4	Analyze the rights and duties of bankers and the need for understanding the changing requirements of customers
	CO 5	Evaluate the recent trends in banking

Syllabus

Unit I (6 hours)

Meaning and Definitions of Banking – Classification of banks – Banking system– Banks and Economic development.

Unit II (6 hours)

Functions of Commercial Banks – Credit creation by Commercial Banks – Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): Venture Capital- Factoring services – e-Banking – Mobile Banking – Net Banking- NEFT – RTGS (Recent Concepts) - Debit cards- Credit cards – ATM services – Factoring services - features and mechanism.

Unit III (6 hours)

Relationship between Banker and Customer - General and Special relationship – Special features of banker and Customer relationship – Bankers rights and obligations – **KYC policy and its objectives***.

UPA11

23UPA204

Unit IV (6 hours)

Opening of a new account – Formalities – Types of accounts–Savings account–Current account – Fixed deposit account, Recurring deposit account - Special types of customers: Minor – Lunatic –Joint stock companies – Joint accounts – Partnership accounts.

Unit V (6 hours)

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

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Gordon. E & Natarajan.K (1998), *Banking theory law & practice*, Himalaya PublishingHouse, New Delhi, 13th Edition.

Reference Books:

2) Sundaram K.P.M & Varshney P.N (2000) *Banking theory law & Practice*, Sultan Chand & Sons, New Delhi, 13th Edition.

3) Maheshwari S.N & S.K.Maheswari (2009) *Banking law & practice*, Kalyani publishers, NewDelhi, 15th Edition.

4) Natarajan.S & Parameshwaran.R (2004), *Indian Banking*, S.Chand & Co.Ltd, New Delhi, 1stedition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA12

23UPA305

Programme Code : 15		B.Com PA		
Course Code : 23UPA305		C.P. 5 Higher Financial Accounting		
Batch 2023-2024	Semester III	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To obtain thorough knowledge on the practices prevailing in partnership
2. To know the accounting adjustments in the partnership accounts
3. To learn the various procedures in the preparation of accounting statements

Course Outcomes (COs)

K1 to K5	CO1	Remember the objectives and scope of partnership accounts
	CO2	Understand the accounting adjustment in the preparation of accounting statements
	CO3	Apply legal rules in various stages of partnership accounting.
	CO 4	Consider the computation of relevant ratios and methods of preparation of partnership accounting statements
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I (15 hours)

Partnership Accounts – Division of Profit – Fixed and Fluctuating Capital – Preparation of P&L Account – Past adjustments – Guarantee of Profits .

Unit II (15 hours)

Calculation of new profit ratio – Sacrificing ratio – Revaluation of assets and liabilities. Admission of partners - Methods of computation of goodwill.

Unit III (15 hours)

Retirement of partners – Calculation of Gaining Ratio - Death of a Partner – Treatment of joint life policies.

Unit IV (15 hours)

Dissolution of firms – Accounting procedure – Modes of settlement of accounts to close the books of the firm - Insolvency of a partner: **Rule in Garner Vs. Murray*** – Insolvency of all partners.

UPA13

23UPA305

Unit V (15 hours)

Piecemeal Distribution – Proportionate capital method – Maximum loss method.
Amalgamation of the firm – Sale of firms

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

also.Note: Problem 80%; Theory 20%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) S.P.Jain, K.L.Narang (2017) Advanced Accountancy, Vol.I, Kalyani Publisher,

Ludhi

ana,19th Edition.

Reference Books:

1) Gupta. R.L, Radhasamy.M (2006), *Advanced Accountancy*, Sultan Chand & Sons, NewDelhi, 1st Edition.

2) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting*, Margham Publications, Chennai, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 15		B.Com PA		
Course Code : 23UPA306		C.P. 6 Mercantile Law		
Batch 2023-2024	Semester III	Hours / Week 03	Total Hours 45	Credits 3

Course Objectives

1. To facilitate the students to learn basic regulations of business contracts
2. To widen knowledge on essentials and conditions for making business contracts
3. To understand and apply legal rules to various business contracts

Course Outcomes (Cos)

K1	CO1	Remember the objectives and features of contract act
	CO2	Understand the essential elements and types of contract.
K5	CO3	Apply legal rules appropriately while forming and running the business units
	CO 4	Analyze the responsibilities and duties of business parties before making the contract.
	CO 5	Appraise the scope of law in modern business

Syllabus

Unit I (9 hours)

The Indian Contract Act 1872: Nature and classification of contract – Essential elements of valid contract - offer – Legal rules to offer – Acceptance – Essentials of acceptance – Revocation of offer and acceptance – Consideration – Legal rules to consideration – Exceptions to consideration.

Unit II (9 hours)

Capacity of contract – Minor's agreement – Persons of unsound mind – Persons disqualified by any law – Free consent – Legality of object. Contingent, Wagering and Quasi contracts. Performance of contract – Remedies for the breach of contract – Discharge of contract.

Unit III (9 hours)

The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

Unit IV (9 hours)

The Indian Partnership Act 1932: General nature of partnership – Kinds of partners – Kinds of partnership - Differences between Company and partnership - **Rights and duties of Partners*** - Registration and dissolution firm

Unit V (9 hours)

Limited liability partnership (LLP) Act- special features – difference between LLP and partnership – important provision

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

also. Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Kapoor. N. D (2009), *Business Law*, Sultan Chand & Sons, New Delhi, 29th Edition.

Reference Books:

2) Pillai.R.S.N, Bhagavathi (2014) *Business Law*, S.Chand & Company Ltd, New Delhi, 4th Edition.

3) Tulsian. P.C (2004), *Business Law*, Tata McGraw Hill Publishing Ltd, New Delhi, 2nd Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA16

ALLIED

23UPA3A3

Programme Code : 15		B.Com PA		
Course Code : 23UPA3A3		Allied paper:3 Introduction to Information Technology		
Batch 2023-2024	Semester III	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To give basic knowledge on computer systems
2. To make the students to understand computer applications in business
3. To understand data storage and retrieval systems in computer

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind various components of computers and role of computer based information system in the present era.
	CO2	Understand importance of computers in business, types of data processing and operating systems.
	CO3	Employ the decision making skills in business using readily available software and information systems.
	CO 4	Analyze the major role of computers in business and impart latest techniques of information technology.
	CO 5	Evaluate the role of information technology in modern business

Syllabus

Unit I (18 hours)

Introduction to Information Technology : computer systems, importance of computers in business, **data and information***, data processing, data storage and data retrieval capabilities, computer applications in various areas of business.

Unit II (18 hours)

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth and fifth generation computers, Laptop or notebook - Net workings: Local and wide area networks.

Unit III (18 hours)

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

UPA17

23UPA3A3

Unit IV (18 hours)

Operating systems: MS-Dos, windows, UNIX, Windows XP – Ecommerce.
Internet-Extranet- E.mail and its uses-world wide websites-mobile computers.

Unit V (18 hours)

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system. Artificial Intelligence – Cloud computing – Android applications.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Balagurusamy.E (2010), *Fundamentals of Computing & programming*, Tata McGraw Hill Education Pvt. Ltd, New Delhi, 1st Edition.

Reference Books:

- 1) Rajaraman.V,(2005) *Fundamentals of Computers*, Prentice Hall of India private Ltd, 4th Edition.
- 2) Sankar.S.K (2010), *Elements of computer science*, Sultan Chand & Co. private Ltd, New Delhi, 3rd Edition

Mapping

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

S-Strong

H-High

M-Medium

L-LoW

UPA18

23UPA407

Programme Code : 15		B.Com PA		
Course Code : 23UPA407		C.P. 7 Corporate Accounting		
Batch 2023-2024	Semester IV	Hours / Week 04	Total Hours 60	Credits 4

Course Objectives

1. To acquire knowledge and understanding of the concepts and principles of corporate accounting.
2. To have knowledge on the practices of company accounts in accordance with statutory requirements.
3. To know the various provisions and application of relevant accounting standards

Course Outcomes (Cos)

K1 to K5	CO1	Remember the procedures for the issue of shares and debentures
	CO2	Understand the accounting practices in corporate
	CO3	Apply relevant accounting standards
	CO 4	Analyze the accounting and legal requirements in forming, reconstructing and liquidating the companies
	CO 5	Determine the accounting balances

Syllabus

Unit I (12 hours)

Issue of Shares: Par, Premium and Discount – Pro-rata Allotment - Forfeiture and re-issue of shares – **Right Shares***–Redemption of preference shares– Underwriting.

Unit II (12 hours)

Issue of debentures – Redemption of debentures (Theory) – Holding Companies - Preparation of Consolidation Balance Sheet.

Unit III (12 hours)

Final accounts of Companies as per company law requirements – Revised Schedule 3 -Managerial remuneration – Valuation of Shares.

Unit IV (12 hours)

Amalgamation, Absorption and External reconstruction - Alteration of share capital –Internal reconstruction.

Unit V (12 hours)

Liquidation of Companies – Liquidator’s final statements of accounts -
Preparation of Statement of Affairs and Deficiency Accounts.

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

also.Note: Problem 80%; Theory 20%

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) S.P.Jain, K L Narang (2017), *Advanced Accountancy*, Volume 1, Kalyani Publishers, Ludhiana, 19th Edition.

Reference Books:

- 1) Gupta R.L, M. Radhaswamy. M (2006), *Advanced Accountancy*, Sultan Chand & Sons, NewDelhi, 1st edition.
- 2) Maheshwari S.N (2009), *Advanced Accountancy*, Volume 1, Vikas Publications, Noida, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA20

23UPA408

Programme Code : 15		B.Com PA		
Course Code : 23UPA408		C.P. 8 Cost Accounting		
Batch 2023-2024	Semester IV	Hours / Week 03	Total Hours 45	Credits 3

Course Objectives

1. To Keep in mind the concepts, methods and Principles of cost accounting
2. To exercise effective control of material, labour and overheads.
3. To understand the computation of costs under various costing systems

Course Outcomes (COs)

K1 to K5	CO1	Remember elements of cost and the features of various costing systems
	CO2	Understand principles of costing systems
	CO3	Apply cost accounting methods to evaluate business performance.
	CO 4	Analyze the methods of computation of cost and profit and facilitate for price determination
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I (9 hours)

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – **Costing an aid to Management*** — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet – Tenders & Quotations.

Unit II (9 hours)

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – VED analysis - Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III (9 hours)

Labour: System of wage payment – Premium bonus plans – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – Allocation and absorption of overhead.

Unit IV (9 hours)

Process costing – Features of process costing – Process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)

– Operating and Contract costing (Theory) – Need and importance.

Unit V (9 hours)

Standard Costing & Variance Analysis – Meaning – Merits and Demerits – Computation of Material, Labour and Overhead variance.

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

also.Note: Problem 80%; Theory 20%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) S.P. Jain and K.L. Narang(2016), *Cost Accounting*, Kalyani Publishers, Ludhiana, 20th Edition.

Reference Books:

- 1) R.S.N. Pillai and V. Bagavathi (2010), *Cost Accounting*, S. Chand & Co, New Delhi.
- 2) Iyyangar.S.P(2000), *Cost Accounting Principles and Practice*, Sultan Chand & Sons, New Delhi, 9th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA22

ALLIED

23UPA4A4

Programme Code : 15		B.Com PA		
Course Code : 23UPA4A4		Allied paper:4 Industrial Law		
Batch 2023-2024	Semester IV	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To enable the students to understand various industrial laws
2. To widen knowledge on legal formalities to start and administer a factory
3. To apply appropriate procedures in providing compensation and bonus to employees

Course Outcomes (COs)

K1 to K5	CO1	Remember the nature and objectives of various industrial laws
	CO2	Understand the role of inspectors and occupiers
	CO3	Apply legal provisions in administering the factories
	CO 4	Analyze the legal responsibilities and duties of business parties to run the industrial establishments.
	CO 5	Evaluate the scope of industrial laws

Syllabus

Unit I (18 hours)

Factories Act, 1948 : Definition of factory – Approval, licensing and registration of factories – The inspecting staff – Health, safety, welfare – Working hours of adults – Employment of young persons – Employment of women – Penalties. Child labour (Prohibition and regulation) Act, 1986 – Objects of Child Labour Act.

Unit II (18 hours)

Workmen compensation Act, 1923: Scope – Employer's liability for compensation – Compensation for death, partial and permanent disablement – Distribution of compensation – Notice and claims – Penalties – **Appeals***.

Unit III (18 hours)

The Payment of Bonus Act, 1965: Objectives – Applicability – determination of bonus – Inspectors – Penalties. Payment of minimum wages act, 1948 – Objectives – Features – Important provisions.

Unit IV (18 hours)

The Employees Provident Fund and Miscellaneous Provisions Act, 1952: Application of the act – Employees provident fund scheme – Pension scheme – Scope of coverage in Gratuity - Deposit linked insurance scheme – Administration of the schemes – Inspectors – Penalties.

Unit V (18 hours)

The Payment of Gratuity Act, 1972: Payment of gratuity – Forfeiture – Nomination – Determination – Recovery – Inspectors – Penalties.

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

also. Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Kapoor.N.D (2015), *Elements of Industrial Law*, Sultan chand & sons, Education Publishers , New Delhi, 14th Edition

Reference Books:

1)) Tripathi P.C (2009), *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi, 20th edition.

2) Bansal.C.L (2013), *Business and Corporate Law*, Excel Books, 6th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA24

23UPA509

Programme Code : 15		B.Com PA		
Course Code : 23UPA509		C.P.9 Higher Corporate Accounting		
Batch 2023-2024	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation
2. To develop corporate accounting skills and knowledge
3. To know the application of accounting methods in corporate

Course Outcomes (Cos)

K1 to K5	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO 4	Acquiring the knowledge of inflation accounting
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I (18 hours)

Accounts of Banking companies- business of Banking companies - Legal requirements – preparation of profit and loss account and balance sheet (New format) (Problem)

Unit II (18 hours)

Accounts of Insurance companies: Types of insurance – Life Insurance, General Insurance – Insurance business in India - Accounts of Life Insurance and General Insurance (New format)

Unit III (18 hours)

Double accounting system: Special features of Double account system – Double account system and double entry system- Advantages and Disadvantages of double accounting system- Revenue account- Net revenue account- Capital account- Receipts and Expenditure accounts – final accounts of Electricity supply companies

Unit IV (18 hours)

Human resource accounting: Meaning of HRA- Objectives of HRA- Valuation of human resource - Cost base methods of human resource valuation – Value base methods of human resource valuation- Recording and presenting final statement.

Unit V (18 hours)

Inflation accounting: Inflation accounting at International and National levels- different methods of Inflation accounting. Social Responsibility Accounting: Meaning- and definition – **objectives-Methods of social responsibility accounting*** – Preparation of Social Income statement and social Balance sheet.

Note: Problem: 80% Theory: 20%

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

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Books:

- 1) Jain S P & K L Narang, 2014, Advanced Accountancy, Kalyani Publishers, New Delhi, 20th Edition
- 2) Reddy T.S & Murthy, 2008, Corporate Accounting , Margham Publications, Chennai, 6th Edition

Reference Books:

- 1) Gupta R L & M Radhasamy, 2001, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 10th Edition
- 2) Arulanandam M.A. & K.S. Raman, 2003, Advanced Accountancy, Himalaya Publications, 6th Edition
- 3) Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, 2014, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 42th Edition

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 15		B.Com PA		
Course Code : 23UPA510		C.P. 10 Financial Management		
Batch 2023-2024	Semester V	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To ensure regular and adequate supply of funds to the concern
2. To learn the concepts and theories of financial management
3. To evaluate the financial decisions and its implications for the shareholders and the company.

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, goals and functions of financial management
	CO2	Understand the role of financial managers in procurement and use of finance
	CO3	Apply various tools and techniques of financial management
	CO 4	Analyze the ways and means for the procurement of funds and its proper application in business thereby facilitating to achieve the financial goals of the firms.
	CO 5	Appraise the role of modern financial managers

Syllabus

Unit I (18 hours)

Financial Management-Introduction – Nature – Objectives – Functions – **Role of financemanager***– Sources of long term finance: Shares, Debentures, and Ploughing Back of Profits – Relationship between Risk & Return.

Unit II (18 hours)

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method (Problems) – Profitability index - Cost of equity using Capital Asset Pricing Model (CAPM).

Unit III (18 hours)

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

Unit IV (18 hours)

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

Unit V: (18 hours)

Dividend Policy – meaning - types - Factors affecting Dividend Policy - Theory of irrelevance: MM hypothesis (Theory) – Theory of relevance: Walter' Model and Gordon's model – Computation of Dividend under Walter and Gordon's model.

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

also.Note: Problem 60%; Theory 40%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Sharma R.K, Shashi K.Gupta,(2011), *Financial Management*, Kalyani Publishers – NewDelhi – 7th Edition.

Reference Books:

- 1) ShashiK.Gupta, R.K.Sharma (2016), *Management Accounting*, Kalyani Publishers, 2nd edition.
- 2) Maheswari. S.N (2006), *Financial Management*, Sultan chand & Sons, NewDelhi, 12th Edition.
- 3) Prasanna Chandra (2008), *Financial Management*, Tata Mc Grew Hill, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

Programme Code : 15		B.Com PA		
Course Code : 23UPA511		C.P. 11 Direct Tax		
Batch 2023-2024	Semester V	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of direct tax code.
3. To equip the students with skills and techniques for taking tax sensitive decisions.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts and canons of taxation
	CO2	Understand different types of incomes along with their taxability and deductibility.
	CO3	Apply the income tax rules for the relevant assessment year
	CO 4	Analyze various deductions to reduce the taxable income.
	CO 5	Evaluate the provisions of income tax in real life situations

Syllabus

Unit I (18 hours)

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

Unit II (18 hours)

Computation of Income from House Property (Problems) - Computation of Income from Salaries (Problems).

Unit III (18 hours)

Profits and Gains of Business or Profession (Problems) - Computation of Capital Gains (Problems)

Unit IV (18 hours)

Income from other sources (Problems) – Deductions to be made in computing Total Income - Set off Carry forward off losses – Assessment of Individuals.

Unit V (18 hours)

Computation of Total Income (Problems) – Tax Liability – Filing of Returns – PAN- Procedure for obtaining PAN- Advance Payment of Tax – Tax Deducted at Source.

* Self Study and questions for examinations may be taken from the self study portions also. Note: Problem 80%; Theory 20%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) V.P.Gaur, D B Narang, Puja Gaur, Rajeev Puri (2021), *Income Tax law and Practice*, Kalyani Publishers, Ludhiana, 50th Edition.

Reference Books:

1) Girish Ahuja, Ravi Gupta (2020), systematic approach to *Income Tax, Service tax and VAT*, Bharath Law House Pvt. Ltd, New Delhi, 25th Edition
 2) Manohar. T. N (2007), *Income Tax Law*, Snow white Publication Pvt .Ltd, Mumbai, 12th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA 30

23UPA512

Programme Code : 15		B.Com PA		
Course Code : 23UPA512		C.P. 12 Principles of Marketing		
Batch 2023-2024	Semester V	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To enable the students to know scope and opportunities in marketing in the current scenario.
2. To enhance knowledge on modern marketing concepts and functions
3. To know the need for studying consumer behaviour

Course Outcomes (Cos):

K1 to K5	CO1	Remember the basic concept of marketing and its functions
	CO2	Understand the factors influencing consumer behaviour
	CO3	Apply relevant marketing strategies for the successful marketing
	CO 4	Analyze the changing paradigms of marketing in the modern era
	CO 5	Evaluate the challenges in modern marketing

Syllabus

Unit I (15 hours)

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics – DigitalMarketing – Mobile marketing.

Unit II (15 hours)

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardization – Market Information.

Unit III (15 hours)

Consumer Behaviour – Meaning – Need for studying consumer behaviour - Factors influencing consumer behaviour-Market segmentation.

Unit IV (15 hours)

Marketing Mix – Product mix –Meaning of Product –Product life cycle – Branding- labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and SalesPromotion -Place mix-Importance of channels of distribution –Functions of middlemen.

Unit V (15 hours)

Government regulation in marketing – Bureau of Indian Standards (BIS)– AGMARK– FSSAI - Consumerism – Consumer Protection – Rights of consumers- **Green Marketing***.

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

also. Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Gupta.C.B,Rajan Nair (2003), *Marketing Management*, Sultan Chand & Sons, New Delhi, 7thEdition.

Reference Books:

1) R.S.N.Pillai Bagavathi (2016), *Marketing Management*, S. Chand & Co, New Delhi, 4thedition.

2) Memoria.C.B, Joshi R.L, Mulla.N.I (2009), *Principles and Practices of Marketing in India*, Kitab Mahal, Allahabad, 18th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA32

23UPA613

Programme Code : 15		B.Com PA		
Course Code : 23UPA613		C.P. 13 Management Accounting		
Batch 2023-2024	Semester VI	Hours / Week 08	Total Hours 120	Credits 05

Course Objectives

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

Course Outcomes (Cos)

K1 To K5	CO1	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO 4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO 5	Determine the roles and responsibilities of modern management accountants.

Syllabus

Unit I (24 hours)

Management accounting – Meaning – Nature and Scope – Objectives– Advantages and disadvantages – difference between Management accounting and cost accounting – Tools and techniques of Management accounting – Financial statements – Analysis – **Need and significance of management accounting in organization.***

Unit II (24 hours)

Ratio analysis – Significance – Classifications – Liquidity, efficiency, Solvency and Profitability ratios – Construction of Balance sheet – Limitations of ratios Analysis.

Unit III (24 hours)

Working capital – Concepts – Kinds- Importance – Determinants of Working Capital – Estimation of Working Capital requirements – Fund flow analysis – Cash flow analysis as per AS – 3.

Unit IV (24 hours)

Cost – Volume – Profit Analysis – Marginal costing and Break even analysis- Applications of Marginal costing in Business Decision Making – Significance and limitations of Marginal costing.

UPA33

23UPA613

Unit V (24 hours)

Budgeting and Budgetary control – Definitions – Importance – Classification of budgets – ZBB – Preparation of functional budgets – Cash, Material Purchase, Production, Sales, Flexible and Master Budget.

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

Note: Problem 80%; Theory 20%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Shashi K. Gupta, Sharma.R.K (2014), *Management Accounting*, Kalyani publishers, Ludhiana 13th Edition.

Reference Books:

1) Dr.S.N.Maheswari (2015), *Management Accounting and Financial Control*, Sultan Chand & Sons, New Delhi, 16th Edition.

2) T.S. Reddy & Y. Hariprasad Reddy (2017), *Management Accounting*, Margham Publications, Chennai, 9th edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA34

23UPA614

Programme Code : 15		B.Com PA		
Course Code : 23UPA614		C.P. 14 Principles of Auditing		
Batch 2023-2024	Semester VI	Hours / Week 07	Total Hours 105	Credits 4

Course Objectives

1. To impart the fundamental concepts of auditing.
2. To understand the features and procedures of conducting various audits
3. To know the role of computers in auditing

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, nature and scope of auditing
	CO2	Understand the methods of valuation of assets and liabilities
	CO3	Apply the necessary procedures in conducting the audit
	CO 4	Consider internal control systems
	CO 5	Determine the duties and responsibilities of auditors in the digital era

Syllabus

Unit I (21 hours)

Auditing- Definition – Nature and Scope - Objectives – Advantages and limitations of auditing - Auditing and investigation – Detection of Frauds and Errors – Types of Errors – Auditors’ Duties and Responsibilities in respect of Fraud – Audit Planning – Audit Programmes- Introduction to standard audit framework.

Unit II (21 hours)

Audit Types – Audit Procedures – Audit Documentation – Audit Evidence: Internal Evidence Vs. External Evidence – Methods of collecting evidence – Evaluation of Good Audit Evidence – **Audit Principles Vs. Audit Evidence***.

Unit III (21 hours)

Vouching – Vouchers – Verification of Assets and liabilities – Objectives of Vouching – Audit of assets and liabilities - Audit of Liabilities and Provision – Internal control: Objectives, Procedures, and Limitations – Internal control checklist – Features – Internal Check Vs. Internal Control – Steps in framing Internal check – Internal Audit.

Unit IV (21 hours)

Auditing in Computerized Information Systems (CIS) –Internal Controls in CIS – Benefits and Problems – Impact of computerization on audit approach - Computer Aided Audit Techniques.

UPA35

23UPA614

Unit V (21 hours)

Company Audit: Branch Audit, Joint Audit, Special Audit and Cost Audit – Qualifications and Disqualifications of Company Auditors – Appointment and Removal of Auditors – Powers and Duties of Company auditors. Audit report – preparation and presentation.

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

also. Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Varsha Ainapure(2015), Mukund Ainapure, *Auditing and Assurance*, PHI Learning Pvt Ltd, New Delhi, 2009, 1st Edition.

Reference Books:

- 1) Tandon.B.N, Sundharsanam.S, Sundara Batlu.S (2001), *Practical Auditing*, S.Chand &Company Pvt. Ltd, New Delhi, 13th Edition.
- 2) Basu S.K (2006), *Auditing – Principles & Techniques*, Pearson Education, New Delhi, 1st Edition.
- 3) Pradeep kumar, Baldev Sachdeva (2013), *Auditing Principles & Practices*, Kalyani Publications, Ludhaiana, 8th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA36

23UPA615

Programme Code : 15		B.Com PA		
Course Code : 23UPA615		C.P. 15 Indirect Tax		
Batch 2023-2024	Semester VI	Hours / Week 08	Total Hours 120	Credits 5

Course Objectives

1. To learn the procedures and practices of Indirect tax
2. To know the fundamental ideologies on GST
3. To learn the formalities of levy and collection of GST

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO 4	Analyze the structure of GST and the process of levy, collection and filing of returns.
	CO 5	Evaluate the scope of scope of GST Act

Syllabus

Unit I (24 hours)

Features of Indirect Taxes – Taxation under the constitution – Features – Advantages and Disadvantages of Indirect taxes – **Tax Evasion and Tax Avoidance***.

Unit II (24 hours)

Customs Duty – Levy and Collection of Customs Duty – Organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Pilfered goods – Offences & Penalties – Exemption from Duty- Customs Duty Drawbacks.

Unit III (24 hours)

GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – Registration.

Unit IV (24 hours)

Levy and Collection of GST: Central GST (CGST), Integrated GST (IGST), State GST (SGST) – GST Supply - Taxable Person – Tax Invoice – Obligation on registered taxable person - Contents of Invoice – Debit and Credit notes.

Unit V (24 hours)

GST Returns – Nature – Outward Supply – Format of Returns – Inward Supply – Time limit for filing of returns – Input Service Distributor (ISD) – First Return – Annual Return – Final Return – Refund of Interest and Taxes – Reverse charge mechanism.

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

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

- 1) S.S. Gupta (2017), Taxmann's GST – Laws and Practice, Taxmanns Publications, New Delhi, 8th Edition
- 2) Dr.R.Parameswaran and CA.P.Viswanathan (2018), Indirect Taxes GST and Customs Laws, Kavin Publications, Coimbatore , 1st Edition

Reference Books:

- 1) Balachandran.V (2014), Indirect Taxation, Sultan Chand & Sons, New Delhi, 15th Edition.
- 2) T.S.Reddy and Y.Hariprasad Reddy (2016), Business Taxation (Indirect Taxes), Margham Publishers , Chennai, 7th edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA38

23UPA6Z1

Programme Code : 15		B.Com PA		
Course Code : 23UPA6Z1		Professional Training Cum Project		
Batch 2023-2024	Semester VI	Hours / Week -	Total Hours -	Credits 5

Course Outcomes (COs)

K1 to K5	CO1	Remember the conceptual framework on professional accounting
	CO2	Understand on the job situation
	CO3	Apply the theoretical knowledge in real time situation
	CO 4	Analyze the various functions and practices of business units
	CO 5	Evaluate the gap between academic skills and industrial requirements

The professional training is mandatory. The professional training shall be undergone by the student groups during the period of one month at the end of V semester onwards. Student groups are expected to associate themselves with business organizations for professional training and do work on a subject of relevance to the chosen company and duly facilitated by the institution. They have to prepare a report duly guided by an assigned staff. The students are expected to undergo this course as ‘On the job training’ in the selected institution approved by the guide. The students must maintain work diary. The students are expected to submit the detailed report for the professional training at the end of the VI semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

Marks Distribution Project Viva Voce: (Internal 20; External 80)

ESE Project Viva Voce:

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

Internal Marks:

Project/Case study		
Review	15	20
Regularity	5	

UPA39

Programme Code : 15	B.Com PA		
	Major Elective Paper 1: Working Capital Management		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To acquire a thorough knowledge on the concept of working capital management
2. To know the components of working capital
3. To understand the nature of various sources of funds

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concept of working capital
	CO2	Understand the need and importance various components of working capital
	CO3	Apply various techniques for managing working capital requirements
	CO 4	Analyze and devise appropriate working capital management policies to achieve corporate objectives.
	CO 5	Evaluate the working capital management policies and their impact on the firms' profitability and liquidity.

Syllabus

Unit I (15 hours)

Working capital policy: overall consideration - Need and Importance of working capital - management of working capital, and factors influencing the requirements of working capital – Trade off between profitability and risk – Determining financing mix – Determinants of working capital.

Unit II (15 hours)

Cash Management: Importance - **Factors influencing cash balance***, determining optimum cash balance - Cash Budgeting - Controlling and monitoring - Collections and disbursements - Cash management models.

Unit III (15 hours)

Receivables management: Need and Importance - Factors influencing the size of receivables – Credit terms – Forming and Executing the credit policy - Collection policy.

Unit IV (15 hours)

Inventory Management: Need for inventories and the importance of its Management, Techniques for managing inventory-Order quantity-E.O.Q - ABC analysis – VED analysis – Valuation of inventories (AS - 2).

UPA40

Unit V (15 hours)

Sources of Finance, Spontaneous source, Trade Credits, Short term bank finance, Commercial papers and public deposits, committees on working capital finance.

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

also.Note: Theory 60%; Problems 40%

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Sharma. R.K, Shashi K.Gupta (2011), *Financial Management*, Kalyani Publishers, NewDelhi, 7th Edition.

Reference Books:

- 1 Shashi.K.Gupta, R.K.Sharma (2016) *Management Accounting*, Kalyani Publishers, 4th edition.
- 2) Maheswari. S.N (2006) *Financial Management*, Sultan chand & Sons, New Delhi, 12th Edition.
- 3) Prasanna Chandra (2008), *Financial Management*, Tata Mc Grew Hill, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA41

Programme Code : 15	B.Com PA		
	Major Elective Paper 2: Financial Services		
Batch: 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To enable the students to acquire knowledge on various financial services in India.
2. To enrich understanding of major service institutions and their functions in financial services sector.
3. To differentiate various financial service sectors with its pros and cons to select the appropriate instrument for the investment.

Course Outcomes (COs)

K1 to K5	CO1	Remember features and maturity period of financial instruments
	CO2	Clarify the pros and cons of financial services.
	CO3	Apply SEBI guidelines on the financial service institutions
	CO 4	Analyze the role of various financial services for strengthening the economy.
	CO 5	Appraise the scope of innovative financial services

Syllabus

Unit I (15 hours)

Meaning and importance of Financial Services – Types of Financial Services – Financial services and Economic Environment- Players in Financial Services Sector – Innovative financial instruments.

Unit II (15 hours)

Merchant Banking- Functions – Services of merchant banks - Issue Management – Managing of New Issues – underwriting – Capital Market – stock Exchange – functions, trading in stock exchange –SEBI guidelines, **listing of securities*** .

Unit III (15 hours)

Leasing – Types – Advantages and Disadvantages. Hire Purchase – concept and Features – Lease financing Vs. Hire Purchase financing.

Unit IV (15 hours)

Mutual Funds – Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines.

UPA42

Unit V (15 hours)

Factoring – functions of Factor – Consumer Finance – Venture Capital – Credit Rating Agencies – CRISIL, ICRA, CARE.

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

also. Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

1) 1) Gurusamy S (2015), *Financial Markets and Institutions*, Vijay Nicole Imprints PrivateLtd,Chennai, 4th Edition.

Reference Books:

2) Khan M.Y (2016), *Financial Services*, Tata McGraw Hill Publishing Company,Education(India) Pvt.Ltd, Chennai, 8th Edition.

3) Joseph Anbarasu D, Janakiraman. N (2004), *Financial & Investment Management*, SultanChand & Sons, New Delhi, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA43

Programme Code : 15	B.Com PA		
	Major Elective Paper 3: Human Resource Management		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To enable the students to learn functions of human resource management.
2. To enrich knowledge on the various HR practices
3. To know the significance of HR policies

Course Outcomes (Cos)

K1 to K5	CO1	Memorize the objectives and methods of human resource management system
	CO2	Gain knowledge on importance of major human resource process and procedures.
	CO3	Apply the human resource management skills and expel employee satisfaction
	CO 4	Realize the responsibilities of HR managers
	CO 5	Access the changing paradigms in HRM

Syllabus

Unit I (15 hours)

Human Resource Management-Nature and Scope - Difference between Personnel Management and HRM-Functions of HRM – Environmental factors of HRM. HR planning – concept – Importance and Process.

Unit II (15 hours)

Recruitment – Concept – Factors influencing recruitment policy – Sources. Selection – methods – Tests and interviews – Process of selection.

Unit III (15 hours)

Placement – Training and Development – Need – Methods – Sensitivity Training – Transactional Analysis.

Unit IV (15 hours)

Performance Appraisal – Concept – Changing pattern – Objectives – Process – Methods – **Barriers**.*

UPA44

Unit V (15 hours)

Incentives: Concepts – Types – Promotion – Need – Types. Transfer. Remuneration – Components of remuneration. Human Resource Audit-Nature-Benefits-Scope Approaches –Performance Management in Industry 4.0.

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

also. Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Prasad.L.M(2010), *Human Resource Management*, Sultan Chand & Sons, 2nd Edition

Reference Books:

2) Aswathappa.K (2009), *Human Resource Management*, McGraw Hill education private Ltd, New Delhi, 5th Edition.

3) Gupta.C.B (2009), *Human Resource Management*, Sultan chand & Sons – New Delhi, 10th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA45

Programme Code : 15	B.Com PA		
	Major Elective Paper 4: Business Policy and Strategic Management		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To understand the components of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1	CO1	Remember Strategic management process.
K2	CO2	Understand the factors influencing various types of environment and strategies
K3	CO3	Apply knowledge and abilities in formulating strategies and strategic plans.
K4	CO 4	Analyze the relevant tools to resolve the contemporary issues in strategic management

Syllabus

Unit I (15 hours)

Business Environment - Demographic, Socio - cultural, Macro – economic, Legal - political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature - Strategic management imperative - Vision, Mission and Objectives - Strategic levels in organizations

Unit II (15 hours)

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages – alternatives - strategy formulation.

Unit III (15 hours)

Formulation of Functional Strategy: Marketing strategy - financial strategy - Production strategy - Logistics strategy - **Human resource strategy***.

Unit IV (15 hours)

Strategy Implementation and Control: Organizational structures - establishing strategic business units - Establishing profit centers by business, product or service, marketsegment or customer - Leadership and behavioral challenges.

UPA46

Unit V (15 hours)

Reaching Strategic Edge: Business Process Reengineering - Benchmarking - Total Quality Management - Six Sigma – C.K. Prahalad's concepts and tasks of TQM - Contemporary Strategic Issues.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Subba Rao.P (2013), *Business Policy and Strategic Management*, Himalaya Publishing House, Mumbai, 5th Edition.

Reference Books:

- 1) Rao.VSP, Hari Krishna.C(2009), *Strategic Management – Text and Cases*, Excel books, 1st Edition.
- 2) Charles W.L, Hill Gareth R.Jones (2016), *Strategic Management and Integrated Approach*, Cengage learning India Pvt.Ltd, New Delhi, 4th Edition..

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA47

Programme Code : 15	B.Com PA		
	Major Elective Paper 5: Insurance Principles and Practice		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (Cos)

K1 to K5	CO1	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Apply the skills and knowledge to select suitable insurance policies
	CO 4	Analyze the ways for selecting suitable insurance policies based on their nature, claim and settlement procedures
	CO 5	Evaluate the advantages and disadvantages of key insurance policies

Syllabus

Unit I (15 hours)

Insurance – Nature – Role and Importance – Insurance Contract – Benefits of Insurance – Functions of Insurance – Scope of Insurance Business - Kinds of Insurance – Types of insurance organization.

Unit II (15 hours)

Life Insurance – Classification of policies – Annuities – Investment Fund – Surrender Value – Progress of Life Insurance Business.

Unit III (15 hours)

Marine Insurance – Nature – Marine Insurance Policies – Policy conditions- Marine losses – Payment of claim – Progress of marine insurance business in India.

Unit IV (15 hours)

Fire Insurance – Nature and Uses of Fire Insurance – Kinds of policies – Rate fixation in fire insurance – Payment of claims – **Progress of fire insurance***.

UPA48

Unit V (15 hours)

Transport and Motor insurance – Social insurance – General Insurance – Progress of General insurance – Health Insurance – Reinsurance.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) M.N.Mishra & Dr.S.B.Mishra(2016), *Insurance Principles & Practice*, S.Chand & Co Ltd,New Delhi, 22nd Edition.

Reference Books:

1) Periyasamy, P (2011), *Principles and Practice of Insurance*, Himalaya Publishing House,New Delhi, 2nd Edition

2) Alka Mittal, S.L.Gupta (2008), *Principles of Insurance and Risk Management*, S.Chand & Co,New Delhi, 2nd Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA49
Major Elective

Programme Code : 15	B.Com PA		
	Major Elective Paper 6: Consumer Affairs		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

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

Course Outcomes (CO)

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

SYLLABUS

UNIT I

15 Hours

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

UNIT II

15 Hours

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

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

UNIT III

15 Hours

Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

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

UNIT IV

15 Hours

Role of Industry Regulators in Consumer Protection

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

UNIT V

15 Hours

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

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

Note: Unit 2 and 3 refers to the Consumer Protection Act, 2008. Any change in law would be added appropriately after the new law is notified.

UPA51

Teaching Methods:

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

SUGGESTED READINGS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
1. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
2. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
3. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
4. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
5. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
6. E-books :- www.consumereducation.in
7. Empowering Consumers e-book, www.consumeraffairs.nic.in
8. ebook, www.bis.org
9. The Consumer Protection Act, 2006 and its later versions.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA52
Skill- based Subject

23UGC3S1

Programme Code : 15		B.Com PA		
Course Code : 23UGC3S1		Skill- based Subject 1: Cyber Security		
Batch 2023-2024	Semester III	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (Cos)

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

Syllabus

Unit I (6 hours)

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

Unit II (6 hours)

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

Unit III (5 hours)

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

Unit IV (6 hours)

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

Unit V (7 hours)

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

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

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

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

Reference Books:

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

Web References:

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

UPA54

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA55
Skill- based Subject 2

23UPA4S2

Programme Code : 15		B.Com PA		
Course Code : 23UPA4S2		Skill- based Subject 2- Customer Relationship Management		
Batch 2023-2024	Semester IV	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

Course Outcomes (Cos)

K1 to K5	CO1	Bear in mind the scope and functions of customer relationship in business.
	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
	CO 4	Recognize the effectiveness of building customer rapport in any business 40 Organization for its survival and growth.
	CO 5	Access the challenges and constrains in implementing CRM

Syllabus

Unit I (6 hours)

Evolution of CRM, Definition, Objectives, Benefits of CRM. Types of CRM: Operational, Analytical, Collaborative, Sales intelligence and Campaign Management CRM.

Unit II (6 hours)

CRM in e-business: Different levels of e-CRM – Mobile CRM – Differences between CRM and e-CRM – Advantages of Mobile CRM - **Need to adopt e-CRM***.

Unit III (6 hours)

CRM Planning: Components – Estimation of ROI – Selection Process of CRM solution – Steps involved in CRM planning.

Unit IV (6 hours)

CRM implementation – Ways to choose right CRM solution – Warnings of implementation – Framework of successful implementation – Steps for implementation.

Unit V (6 hours)

HRM in CRM: Role of employee – Role of CRM – h-CRM model – Way forward
- CRM opportunities and challenges - Technology focus – Ways to avoid CRM pitfalls.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Govida Bhat K. (2013), *Customers Relationship Management*, Himalaya Publishing House, 1st Edition.

Reference Books:

2) John G. Freelan (2015), *The Handbook of CRM*, Tata McGraw Hill, 1st Edition.
3) Shanmugasundaram S (2008), *Customer Relationship Management*, Mc Millan & Company.Ltd, Chennai, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA57

Skill based subject

23UPA6S3

Programme Code : 15		B.Com PA		
Course Code : 23UPA6S3		Skill based subject 3 - Investment Management		
Batch 2023-2024	Semester VI	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

1. To understand the characteristics of various investment instruments
2. To learn the fundamentals of investment and stock market
3. To provide a comprehensive framework on portfolio management

Course Outcomes (Cos)

K1 to K5	CO1	Remember the guidelines of SEBI in investment market.
	CO2	Understand investor preferences
	CO3	Apply various theories and models to take investment decisions
	CO 4	Analyze the various risks in investment management
	CO 5	Evaluate the scope of modern investment alternatives

Syllabus

Unit I (6 hours)

Investment - Meaning - Need and Scope - Choices and Alternatives - Forms of Investment - Investment in Financial Assets - Investment Instruments - **Investment Objectives*** - Investment Return and Risk.

Unit II (6 hours)

Investment Market - Primary and Secondary Markets - New Issue Market - Listing of Securities - Operations of India Stock Market - Cost of Investing in Securities - Mechanics of Investing - Markets and Brokers - Regulation and Control over investment market - Role and Guidelines of SEBI.

Unit III (6 hours)

Fundamental Analysis - Valuation Theories of Fixed and Variable Income Securities – Strength and weakness of fundamental analysis - Risk Analysis in Investment Decision - Systematic and Unsystematic Risk.

Unit IV (6 hours)

Stock Market Analysis - Technical Approach - Efficient Market Theory - Weak and Semi-strong form of Efficient Market - Investment decision making under Efficient market Hypothesis.

Unit V (6 hours)

Introduction to Portfolio Management – An Optimum portfolio Selection Problem
 - Markowitz Portfolio Theory - Sharpe: Single Index Model - Capital Asset Pricing Model.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Bhallah.V.K (2019), *Investment Management*, S.Chand & Company- New Delhi, 20th Edition

Reference Books:

2) Preethi Singh (2010), *Investment Management*, McGraw Hill Publications. New Delhi, 3rd Edition.

3) Rustagi.R.P (2009), *Investment Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 4th Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA59
Extra Department Course
(EDC)

23UPA5X1

Programme Code : 15		B.Com PA		
Course Code : 23UPA5X1		Extra Department Course – Entrepreneurship Development		
Batch 2023-2024	Semester V	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

1. To enable the students to learn the concept of entrepreneurship and develop necessary skills to become a successful entrepreneurs.
2. To widen the knowledge on scope of entrepreneurship
3. To analyze about the various institutions involved in entrepreneurial development.

Course Outcomes (Cos)

K1 to K5	CO1	Memorize the nature and scope of entrepreneurship.
	CO2	Understand the importance of entrepreneurship in developing an economy.
	CO3	Apply the knowledge and techniques of entrepreneurship in promoting global trade.
	CO 4	Recognize the institutional support and assistances available for Entrepreneurs
	CO 5	Evaluate the challenges and opportunities for small scale enterprises

Syllabus

Unit I (6 hours)

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and types of entrepreneurs – Distinction between entrepreneurs and managers – Role of entrepreneurship in economic development – Factors influencing entrepreneurship – Qualities of an entrepreneur - Women entrepreneurs – Growth – Problems.

Unit II (6 hours)

Project identification – Selection of the product – Project formulation – Evaluation – Feasibility analysis – Project Report.

Unit III (6 hours)

Institutional services to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC and KVIC

Unit IV (6 hours)

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, TIIC, SIDCs, UTI, SIPCOT – SIDBI – Venture capital.

UPA60

Unit V (6 hours)

Incentives and subsidies – Subsidy for marketing and Transport – **Seed capital assistance*** – Taxation benefit to SSI – Role of entrepreneur in export promotion and import substitution. Recent Government schemes to promote micro and small entrepreneurs.

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) S.S.Khanka (2017), *Entrepreneurial Development*, S.Chand & Co, New Delhi, 7th Edition.

Reference Books:

2) C.B.Gupta, N.P.Srinivasan (2012), *Entrepreneurial Development*, Sultan Chand & Sons, New Delhi, 5th edition.

3) Renu Arora, S.K.Sood (2015), *Fundamentals of Entrepreneurship and Small Business*, Kalyani Publishers, 1st Edition.

Mapping

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

S-Strong

H-High

M-Medium

L-Low

UPA61

23EVS101

Title: For B.A., BBA, B.Com, BCA and B.Sc., Degree Students – I Semester				
PART IV – ENVIRONMENTAL STUDIES				
Batch 2023-2024	Semester I	Hours / Week 2	Total Hours 30	Credits 2

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

K1	CO1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems
	CO2	Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues
K5	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity
	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to Human communities and ecosystems.

UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENT

(6HOURS)

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

UNIT II: ECOSYSTEMS (6 HOURS)

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

UNIT III: BIODIVERSITY AND ITS CONSERVATION (6HOURS)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – *In situ* Conservation of Biodiversity – *Exsitu* Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION (6HOURS)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 HOURS)

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

UPA63

23EVS101

Text Book

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

References

1.Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.

2.Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi - 110 006.

3.J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001

Question paper pattern (External only)

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x10 = 50 Marks)
Essay type, either or type questions from each unit.

UPA64**23VED201**

All UG First years – Semester II			
MORAL AND ETHICS			
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

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

Course Outcomes (CO)

After completing the course the students:

K1 to K5	CO1	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	Can emulate the principled life of great warriors and take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

Syllabus**UNIT I:****4 Hours**

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

UNIT II:**6 Hours**

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

UNIT III:**4 Hours**

Warriors of our Nation: Subash Chandra Bose – Sardhar Vallabhbai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan

UNIT IV:**8 Hours**

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

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23VED201

UNIT V:

8 Hours

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

Text Books:

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

Reference Books:

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

Question paper pattern (External only)

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x10 = 50 Marks)
Essay type, either or type questions from each unit.

UPA66**23UHR3N1**

All UG – Semester III			
PART IV -NON MAJOR ELECTIVE - HUMAN RIGHTS			
Batch 2022-2023	Hours / Week 2	Total Hours 30	Credits 2

Objectives

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

Course Outcomes (COs)

K1 – K5	CO1	To understand the hidden truth of Human Rights by studying various theories.
	CO2	To acquire overall knowledge regarding Human Rights given by United Nation Commission. (UNO)
	CO3	To gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and state Human Right commission (UNHCR)
	CO4	To get habits of how to treat aged person, others and positive social responsibilities
	CO5	To treat and confirm, child, refugees and minorities with positive social justice.

UNIT – I (6 Hours)

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

UNIT – II (6 Hours)

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

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

UNIT – III (6 Hours)

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

UPA67

23UHR3N1

UNIT – IV (6 Hours)

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

UNIT – V (6 Hours)

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

Books for Study:

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

Book for Reference:

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

Question Paper Pattern (External only)

Duration: 3 hrs

Max: 75 marks

Section A(5x5=25)

Short notes

Either – Or/ Type - Question from each unit

Section B(5X10=50)

Essay type

Either – Or/ Type - Question from each unit

UPA68

23UWR4N2

All UG –Semester IV				
Course Code:23UWR4N2		Part IV -Non- Major Elective – Women’s Rights		
Batch 2023-2024	Semester IV	Hours / Week 2	Total Hours 30	Credits 2

Objectives

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

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	CO1	Appraise the importance of Women’s Studies and incorporate Women’s Studies with other fields.
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication.
	CO3	Interpret the laws pertaining to violence against Women and legal consequences.
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women.
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women.

Syllabus

Unit I: Women’s Studies:

(6 Hours)

Basic concepts of Women’s studies in Higher education, Women’s studies perspectives- Socialization- Patriarchy- Women’s studies as an academic discipline- Growth and development of Women’s studies as a discipline internationally and in India.

Unit II : Socio-Economic Development of Women:

(6 Hours)

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.

UPA69

23UWR4N2

Unit III: Women's Rights – Access to Justice: (6 Hours)

Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.

Unit IV : Women Protective acts: (6 Hours)

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

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

Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected Women and child society by private and public sector, NGO and society.

Teaching Methods:

Smart Class Room / Powerpoint Presentation / Seminar / Quiz / Discussion / Flipped Class
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Text Book:

1. **Women's Rights** (2021), Published by Kongunadu Arts & Science College, Coimbatore – 641 029.

Reference Books:

1. **“Rights of Indian Women”** by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.
2. **“Women's security and Indian law”** by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. **“Women's Property Rights in India”** by Kalpaz publications, 2016.

Question Paper Pattern

Duration :3 hrs

Max: 75 marks

Section A(5 X 5=25 Marks)

Short notes

Either – Or/ Type - Question from each unit.

Section B (5X10=50 Marks)

Essay type

Either – Or/ Type - Question from each unit.

UPA70

23UPA0J1

All UG				
Course Code:23UPA0J1		JOC – Digital Marketing		
Batch 2023-2024	Semester I	Hours / Week 2	Total Hours 30	Credits 2

Objectives

1. To know about the digital marketing activities in business
2. To impart awareness about digital marketing to the students
3. To know about digital marketing opportunities in business
4. To understand the cyber crimes and its prevention in digital marketing

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	CO1	Appraise the importance of digital marketing in business
	CO2	Analyze the realities of digital marketing opportunities in business
	CO3	Interpret the laws pertaining to digital marketing in business
	CO4	To understand the improvement of business in through digital marketing in the current scenario
	CO5	Create an awareness about the digital marketing and its uses to others and the scope of digital marketing in future business

Syllabus

UNIT I (6 Hours)

Digital marketing, Understanding the Marketing Process, Increasing Visibility, Types of visibility, Examples of visibility, Visitor Engagement, Bringing Targeted Traffic, Inbound ,Outbound, Understanding Conversion Process, Retention, Types of Retention, Performance Evaluation, Tools Needed.

UNIT – II (6 Hours)

Understanding Internet, Difference between Internet & Web, understanding websites and domain names, extensions, Web server & web hosting, different types of web servers, Planning and conceptualizing a website, building website using CMS in Class.

UNIT– III (6 Hours)

Understanding Google Analytics, set up Analytics account, add Analytics code in a website, understanding goals and conversions, setup goals, understanding bounce rate, Difference between bounce rate and exit rate, reduce bounce rate, Monitoring traffic sources.

UNIT– IV (6 Hours)

Marketing on Social networking websites, viral marketing and its importance, Face book Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, Video Marketing, Pinterest Marketing.

UNIT-V (6 Hours)

Introduction to SEO and it's importance, Google AdWords overview, Understanding AdWords Algorithm, creating search campaigns, Creating Ads, Tracking performance/conversion, Optimizing Search Campaigns, Creating Display Campaign.

Teaching Methods:

Smart Class Room / Powerpoint Presentation / Seminar / Quiz / Discussion / Flipped Class
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Text Book:

1. **Digital Marketing: From Fundamentals to Future** Paperback – 1 June 2019 ; Publisher. CengageLearning **India** Pvt. Ltd. ; About the **Author**. T. N. Swaminathan
2. Fundamentals of **Digital Marketing**, Puneet Singh Bhatia ; Marketing 4.0

UPA72

23UPA0J2

All UG				
Course Code:23UPA0J2		JOC – Management of Small and Medium Enterprises		
Batch 2023-2024	Semester II	Hours / Week 2	Total Hours 30	Credits 2

Objectives

1. To know about the MSME's in our country
2. To know awareness about funding agencies supporting the entrepreneurs
3. To know about financial opportunities for small and medium scale concerns
4. To understand the need and importance of MSME for the growth of our nation.

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	CO1	Know the importance of MSME in the economy
	CO2	Analyze the realities of funding opportunities offered by various financial institutions
	CO3	Interpret the company law for incorporation of a small and medium scale concerns
	CO4	To understand the development of MSME in rural areas
	CO5	Create an awareness about the MSME and its supportive organizations

Syllabus

Unit I : (6 Hours)

Entrepreneur – Meaning – Qualities – Types – Concepts of entrepreneurship – Types of Entrepreneurs – Difference between Entrepreneur and Entrepreneur- Differences among tiny, small and medium entrepreneurs. Women Entrepreneurs: Problems and Challenges

Unit II : (6 Hours)

Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions Assistance to an entrepreneur

Unit III: (6 Hours)

Institutions supporting MSMEs: Institutional support to small enterprises – NSIC –SIDCO – SSIB – SSICs – SISI – DICs – Industrial estates, specialized Institutions and TCOs

Unit IV: (6 Hours)

Small enterprises in International Business – Export performance and trends of small enterprises –. Export documents and procedure for small enterprises – Types of documents – commercial Documents – Regulatory Documents – documents for Export Assistance – Documents required by Importing Country – Processing of an Export Order

Unit V: (6 Hours)

Total Quality Management (TQM) for small enterprises – Meaning of quality –Meaning of Total Quality Management (TQM) - Need for TQM in small enterprises – TQM process in small enterprises-Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures

Teaching Methods:

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

Text Book:

1. Entrepreneurship Development By Dr. S. Senthil
2. Entrepreneurship Development By S.S.Kanka

UPA74
VALUE ADDED COURSE
INTELLECTUAL PROPERTY
RIGHTS

All UG			
Course Code:23UPA0V1	VAC – Intellectual Property		
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objective:

- To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries.
- To disseminate knowledge on patents, copyrights and trademarks with registration aspects
- To aware about current trends in IPR and Govt. steps in fostering IPR

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	CO1	Know the importance of IPR
	CO2	Analyze the realities of patent and copyright works
	CO3	Interpret the career opportunities in IPR
	CO4	To understand the benefits and Importance of IPR
	CO5	Create an awareness about the IPR to the society

Unit – I: (6 Hours)

Concept of property vis-a-vis Intellectual property - Concept of property-An overview-Need for protecting intellectual property-Types of Intellectual property –Types of Intellectual property origin and development –an overview.

Unit – II: (6 Hours)

Role of international institutions – Agreements & treaties World Intellectual property Organizations (WIPO). Functions of WIPO, TRIPS, PARIS & BERN convention & other important conventions & treaties.

Unit - III: (6 Hours)

Copyright: Copyright what and why, Works Protected Under copyright Act ,Rights conferred by the act ,Author’s Special Rights ,Term of copyright, Infringements and Remedies . Civil Criminal and Administrative.

Unit – IV: (6 Hours)

Trademarks: Definition of Trade Marks, Service Marks, Property Marks, Conditions for Registration, Duration of Registration, Effect of Registration, Rights of the Trade mark owner. Passing – Off and Infringement of Trademark .Appellate Board, Offences. Penalties and Procedure.

UPA75

Unit – V: (6 Hours)

Patent: Meaning of patent –Subject matter of the patent. Inventions – Concept of Novelty-Incentive Step and Utility. Inventions and Patentable, Registration Procedure and Product Patent, Acquisition of Patent. Rights of Patentees and others ,Term of Patent, Infringement of patent and Remedies.

BOOKS RECOMMENDED:

1. Intellectual Property Rights- Laws And Practice (2021). The Institute of Company Secretaries in India (ICSI).
2. Ahuja, V K. (2017).Law relating to Intellectual Property Rights. India, IN: Lexis Nexis.
3. Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
4. Neeraj, P., &Khusdeep, D. (2014).Intellectual Property Rights. India, IN: PHI learningPrivate Limited.