KONGUNADU ARTS AND SCIENCE COLLEGE
(Autonomous)

Coimbatore – 641 029

DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING

Curriculum and Scheme of Examinations (CBCS)

(2025– 2026 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 on commerce

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 of Commerce.

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 effective teaching 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 2025-2026)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/Cycle	Exam. Marks CIA	ESE	TOTAL	Duration of Exam	Credits
I	I	25TML101	Language I@	6	25	75	100	3	3
	II	25ENG101	English -I	6	25	75	100	3	3
	III	25UPA101	Core Paper 1 – Financial Accounting I	4	25	75	100	3	3
	III	25UPA102	Core Paper 2 – Principles of Management	4	25	75	100	3	3
	-	-	C.Pr.- Computer Applications	2	-	-	-	-	-
	III	25UPA1A1	Allied 1–Mathematics for Business	6	25	75	100	3	5
	IV	**25EVS101**	**Environmental Studies** **	**2**	**-**	**50**	**50**	3	**2**
			Total (i)	**30**	**-**	**-**	**550**	-	**19**
II	I	25TML202	Language II@	6	25	75	100	3	3
	II	25ENG202	English –II	6	25	75	100	3	3
	III	25UPA203	Core Paper 3 – Financial Accounting II	4	25	75	100	3	2
	III	25UPA204	Core Paper 4 – Business Law	2	25	75	100	3	2
	III	25UPA2CL	C.Pr. 1- Computer Applications	4	40	60	100	3	2
	III	25UPA2A2	Allied Paper 2 - Statistics for Business	6	25	75	100	3	5
	IV	**25VED201**	**Value Education- Moral and Ethics****	**2**	**-**	**50**	**50**	3	**2**
			Total (ii)	**30**	**-**	**-**	**650**	-	**19**
III	I	25TML303	Language III@	6	25	75	100	3	3
	II	25ENG303	English –III	6	25	75	100	3	3
	III	25UPA305	Core Paper 5 – Corporate Accounting I	5	25	75	100	3	5
	III	25UPA306	Core Paper 6 – Financial Management	3	25	75	100	3	3
	III	25UPA3A3	Allied 3- Business Economics	6	25	75	100	3	5
	IV	25UGC**3S1**	**Skill Based Subject 1-** Cyber Security	**2**	100	-	**100**	3	**3**
	IV	**25TBT301/ 25TAT301/ 25UHR3N1**	**Basic Tamil* Advanced Tamil** \ Non- major elective-I****	**2**	**-**	**75**	**75**	3	**2**
			Total (iii)	**30**	**-**	**-**	**675**	-	**24**
	I	25TML404	Language IV@	6	25	75	100	3	3
	II	25ENG404	English –IV	6	25	75	100	3	3
	III	25UPA407	Core Paper 7 - Corporate Accounting II	5	25	75	100	3	4

IV	III	25UPA408	Core Paper 8 – Company Law	3	25	75	100	3	3
	III	25UPA4A4	Allied 4- Introduction to Information Technology	6	25	75	100	3	5
	IV	**25UPA4S2**	**Skill Based subject 2- Customer Relationship Management**	**2**	25	75	**100**	3	**3**
	IV	**25TBT402/ 25TAT402/ 25UWR4N2**	**Basic Tamil* Advanced Tamil** Non-major elective- II****	**2**		**75**	**75**	3	**2**
			Total (iv)	**30**	**-**	**-**	**675**	-	**23**
V	III	25UPA509	Core Paper 9 –Cost Accounting I	6	25	75	100	3	5
	III	25UPA510	Core Paper 10 – Banking Law and Practice	6	25	75	100	3	5
	III	25UPA511	Core Paper 11 – Income Tax, Law and Practice I	6	25	75	100	3	5
	III	25UPA512	Core Paper 12 – Auditing and Corporate Governance	5	25	75	100	3	4
	III	25UPA**5E1**	**Major Elective 1 -**	5	25	75	**100**	3	**5**
	IV	----	**Extra Departmental Course**	**2**	100	-	**100**	3	**3**
	-	**25UPA5IT**	**Internship Training *******	**Grade**					
			Total (v)	**30**	-	-	**600**	-	**27**
VI	III	25UPA613	Core Paper 13– Cost Accounting II	8	25	75	100	3	5
	III	25UPA614	Core Paper 14 –Management Accounting	7	25	75	100	3	4
	III	25UPA615	Core Paper 15 – Income Tax, Law and Practice II	8	25	75	100	3	5
	III	**25UPA6E2**	**Major Elective 2 –**	5	25	75	**100**	3	**5**
	III	**25UPA6Z1**	**Professional Training cum Project*****	-	20	80	**100**	-	**5**
	IV	**25UBI6S3**	**Skill Based subject 3-** Basics of Intellectual Property Rights	**2**	100	-	**100**	3	**3**
			Total (vi)	**30**	**-**	**-**	**600**	**-**	**27**
	V	**25NCC/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 – 25HIN/MLM/FRN/SAN101 - 404

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

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

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

**** The students shall undergo Internship training 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. Human Resource Management
2. Indirect Tax
3. Principles of Marketing
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. 25UPA5X1 : 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	Co-curricular Activities	50	1
		Total	**3800**	**140**

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
- 100 % CIA for Cyber Security, EDC paper and Basics of Intellectual Property Rights.
- Students should complete health and wellness programme (25UHW401) in the fourth semester and the completion mark should be submitted through the HoD to the Controller of Examinations. Extra credit will be given to the candidates who has successfully completed.

- The students should complete any MOOC course available for online learning platforms like SWAYAM, NPTEL, Coursera, IIT Bombay spoken tutorial, e-pathshala etc with a minimum of four weeks in duration before the completion of 5th semester and the Course Completion Certificate should be submitted through the HoD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

Note: One course to be taken from Coursera from all the Under Graduate students of self finance stream during the EVEN semester of the first Year students. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course.

- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.

- Students who successfully complete Naan Mudhalvan courses in 3rd and 5th Semester will be given 2 extra credits for each course. They are asked to submit the marks to 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 = 150/10) 15	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
		Practical	
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
		Project	
Review		15	20
Regularity		5	
Components		Marks	
		Theory (Allied) (External : 55 marks)	
CIA I	55	(55+55) Converted to 10	20
CIA II	55		
Assignment/Seminar		5	
Attendance		5	
		Practical (Allied) (External : 30 marks)	
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1. ESE Theory Examination:

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

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

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

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
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	

2. ESE Practical Examination:

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

(For Allied papers)			
Knowledge Level	Section	Marks	Total
K3	Experiments	20	30
K4	Record Work	05	
K5			

3. ESE Project Viva Voce:

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

Scheme of Evaluation – Health and Wellness Programme (25UHW401)

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation during practice)	40
Total		**100**

JOB ORIENTED COURSES (JOC) –OPTIONAL

Subject Code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
25UPA0J1	**JOC-1** Digital Marketing	100	3	2
25UPA0J2	**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
25UPA0V1	Intellectual Property Rights	100	3	2

FINANCIAL ACCOUNTING – I **25UPA101**

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/ Entrepreneurship
25UPA101	4	-	-	3	60	25	75	100	

Course Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system
- To gain knowledge on the accounting treatment of insurance claims.

CO	Course Outcomes		Knowledge level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1 to K5	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns		Understand
CO3	Analyse the various methods of providing depreciation		Apply
CO4	Evaluate the methods of calculation of profit		Analyse
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.		Evaluate

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic *Accounting Concepts and Conventions* - Journal, Ledger Accounts– Subsidiary Books – Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	**12**
II	**Final Accounts** Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	**12**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	**12**

IV	**Accounting from Incomplete Records** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	**12**
V	**Royalty and Insurance of Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim amount-Average clause (Loss of Stock only)	**12**
TOTAL		**60**
THEORY 20% & PROBLEM 80% ***Self-Study and questions for examinations may be taken from the self-study portions also.**		

Teaching Methods
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**

TEXT BOOK	
1.	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
REFERENCE BOOKS	
1.	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.
2.	T.S.Reddy & Dr. A. Murthy, Financial Accounting, Margham Publishers, Chennai. * **Latest Edition to be used**
WEBSOURCE	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING

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

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PRINCIPLES OF MANAGEMENT 25UPA102

Programme Code: 15					**Programme Name: B.Com PA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UPA102	**4**	**-**	**-**	**3**	**60**	**25**	**75**	**100**	

Course Objectives

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

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

Unit	**Contents**	**No. of Hours**
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	**12**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**12**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**12**

IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].	**12**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - ***Types and Theories of Leadership** – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**12**
TOTAL		**60**
***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**		

TEXT BOOK	
1	Principles of Management – Gupta C B & L.M. Prasad, S.Chand & Sons Co. Ltd,New Delhi.
REFERENCE BOOKS	
1.	Principles of Management - P.C.Tripathi& P.N Reddy, Tata McGraw, Hill, Noida.
2.	Essentials of Management - Harold Koontz, Heinz Weirich, McGraw Hill, Sultan Chand and Sons, New Delhi. **Latest Edition to be used**

MAPPING

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

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

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C. Pr. 1 - Computer Applications **25UPA2CL**

Programme Code: 15					Programme Name: B.Com PA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UPA2CL	**-**	**-**	**06**	**02**	**90**	**40**	**60**	**100**	

Course Objectives

- To familiarize the students handling computers
- To understand the computer applications in business
- To solve a range of problem using computers in accounting practices
- To get practical knowledge on tally accounting
- To make the students familiar with creating google forms

Lesson	Contents	No. of Hours
I- MS WORD	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.	**15**
II - MS EXCEL	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 and Decline.	**15**

III-MS POWERPOINT	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.	**20**
IV - MS ACCESS	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 atleast three Tables must have atleast 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.	**20**

V – TALLY AND INTERNET	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 6. Extracting Google Forms and converting into Excel Data		**20**
TOTAL			**90**
***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation			
CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the methods to construct business and academic documents using computer applications	K1 to K5	Remember
CO2	Create spread sheets with formulas, graphs and forms		Understand
CO3	Develop report presentations and accounting applications using computers		Apply
CO4	Analyze the usage of each menu and its practical application		Analyze
CO5	Evaluate the significance of computer application in business		Evaluate

MAPPING

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

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

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FINANCIAL ACCOUNTING – II 25UPA203

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/ Entrepreneurship
25UPA203	4	-	-	2	60	25	75	100	

Course Objectives

- The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- To know the requirements of international accounting standards

CO	Course Outcomes		Knowledge level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K 1 to K 5	Remember
CO2	To develop Branch accounts and Departmental Account		Understand
CO3	To understand the accounting treatment for admission and retirement in partnership		Apply
CO4	To show Settlement of accounts at the time of dissolution of a firm.		Analyse
CO5	To examine the role of IFRS		Evaluate

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.	**12**
II	**Branch and Departmental Accounts** Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	**12**
III	**Partnership Accounts - I** Partnership Accounts:–Admission of a Partner – ***Treatment of Goodwill** - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**12**

IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	**12**
V	**Accounting Standards** Introduction to Accounting Standards- Purposes of Accounting Standards – Benefits of Accounting Standards - Development of Accounting Standards in India - - Development of Accounting Standards in different nations – Composition of the Accounting Standards Board – Accounting standard setting process – List of Accounting standards - Ind AS- An Introduction – International Accounting Standards (IAS) – International Financial Reporting Standards (IFRS) - Difference between Ind AS and IFRS.	**12**

TOTAL	**60**
THEORY 20% & PROBLEM 80% ***Self Study and questions for examinations may be taken from the self study portions also. Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**	
TEXT BOOK	
S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
REFERENCE BOOKS	
1. R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
2. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publishers, Chennai. * **Latest Edition to be used**	
WEBSOURCE	
https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING

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

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

BUSINESS LAW 25UPA204

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA204	**2**	**-**	**-**	**2**	**30**	**25**	**75**	**100**	

Course Objectives

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

CO	Course Outcomes		Knowledge level
CO1	Remember the objectives and features of contract act	**K 1 to K 5**	Remember
CO2	Understand the essential elements and types of contract.		Understand
CO3	Apply legal rules appropriately while forming and running the		Apply
CO4	business units		Analyse
CO5	Analyze the responsibilities and duties of business parties before making the contract.		Evaluate
	Appraise the scope of law in modern business		

Unit	Contents	No. of Hours
I	**Introduction** Law – Meaning and Definition – Objectives of Law - its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.	**6**
II	**Elements of Contract** **Indian Contract Act 1872:** Meaning and Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent – Unlaw full agreement- Legality of Object – Contingent Contracts – Void Contract.	**6**
III	**Performance Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**6**

IV	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment, Rights and Duties of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**6**
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Vendor. ***Caveat Emptor**	**6**
TOTAL		**30**
***Self-Study and questions for examinations may be taken from the self-study portions also.**		
Teaching methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**		

TEXT BOOK
1) N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
REFERENCE BOOKS
1) Business Law -Kathiresan and Radha prasana Publishers 2) S.N. Pillai – Business Law, S.Chand, New Delhi. * **Latest Edition to be used**
WEBSOURCE
1) www.cramerz.comwww.digitalbusinesslawgroup.com 2) http://swcu.libguides.com/buslaw 3) http://libguides.slu.edu/businesslaw

MAPPING

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

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

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

CORPORATE ACCOUNTING – I 25UPA305

<table>
<tr><td colspan="6">Programme Code : 15</td><td colspan="4">Programme Name: B.Com PA</td></tr>
<tr><td>Subject Code</td><td>L</td><td>T</td><td>P</td><td>Credits</td><td>Total Hours</td><td>CIA</td><td>External</td><td>Total</td><td rowspan="2">Employability/
Entrepreneurship</td></tr>
<tr><td>25UPA305</td><td>5</td><td>-</td><td>-</td><td>5</td><td>75</td><td>25</td><td>75</td><td>100</td></tr>
</table>

Course Objectives

- To understand about the pro-rata allotment.
- To know the provisions of companies, Act under Redemption of Preference shares and debentures.
- To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.
- To examine the factors affecting goodwill of a company.
- To identify the Significance of International financial reporting standard (IFRS).

<table>
<tr><td>CO</td><td colspan="2">Course Outcomes</td><td>Knowledge level</td></tr>
<tr><td>CO1</td><td>To understand the provisions for underwriting commission</td><td rowspan="5">K 1 to K 5</td><td>Remember</td></tr>
<tr><td>CO2</td><td>To examine the provisions of issue and redemption of preferences shares and debentures</td><td>Understand</td></tr>
<tr><td>CO3</td><td>To illustrate part I and part II forms</td><td>Apply</td></tr>
<tr><td>CO4</td><td>To value shares and goodwill</td><td>Analyse</td></tr>
<tr><td>CO5</td><td>To Analyse IND AS 7, 12,16</td><td>Evaluate</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - ***Types of Underwriting**.	**15**
II	**Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	**15**
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	**15**

V	**Indian Accounting Standards** Indian Accounting Standards – Meaning - Objectives – Significance – Accounting Standards in India – Procedures for formulation of standards – AS 2: Valuation of Inventories, AS 3: Cash flow statement, AS 4: Contingencies and Events occurring after the Balance Sheet date, AS 5: Net Profit or loss for the period prior period items and changes in accounting policies, AS 7: Construction contracts, AS 9: Revenue Recognition, AS 10: Property, Plant and Equipment, AS 11: The effects of changes in Foreign Exchange Rates, AS 12: Accounting for Investments, AS 16: Borrowing cost, AS 19: Leases	**15**
	THEORY 20% & PROBLEM 80% ***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods**	
TOTAL		**75**

TEXT BOOK
1. Corporate Accounting - Reddy T.S & A Murthy, Margam Publishers.
REFERENCE BOOKS
1. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd. 2. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers. * **Latest Edition to be used**

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

MAPPING

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

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

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

Financial Management 25UPA306

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA306	**3**	**-**	**-**	**3**	**45**	**25**	**75**	**100**	

Course Objectives

1. To ensure the concepts of financial management
2. To learn the theories of financial management
3. To understand the tools and techniques of financial management
4. To analyze the role of financial managers in financial decision making
5. To evaluate the financial decisions and its implications for the shareholders and the company.

CO	Course Outcomes		Knowledge level
CO1	Remember the concept, goals and functions of financial management	K 1 to K5	Remember
CO2	Understand the role of financial managers in procurement and use of finance		Understand
CO3	Apply various tools and techniques of financial management		Apply
CO4	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.		Analyse
CO5	Appraise the role of modern financial managers		Evaluate

Unit	Contents	No. of Hours
I	Financial Management-Introduction – Nature – Objectives – Functions – **Role of finance manager***– Sources of long term finance: Shares, Debentures, and Ploughing Back of Profits – Relationship between Risk & Return	**09**
II	Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method (Problems) – Profitability index - Cost of equity using Capital Asset Pricing Model (CAPM).	**09**
III	Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings-Weighted average Capital (Problems).	**09**
IV	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).	**09**
V	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.	**09**

TOTAL	45
THEORY 40% & PROBLEM 60% ***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion	

TEXT BOOK
Sharma R.K, Shashi K.Gupta, *Financial Management*, Kalyani Publishers – New Delhi.
REFERENCE BOOKS
1) ShashiK.Gupta, R.K.Sharma, *Management Accounting*, Kalyani Publishers. 2) Maheswari. S.N, *Financial Management*, Sultan chand & Sons, New Delhi. 3) Prasanna Chandra, *Financial Management*, Tata Mc Grew Hill. * **Latest Edition to be used**

Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING

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

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

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Allied 25UPA3A3

Business Economics

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/ Entrepreneurship
25UPA3A3	6	-	-	5	90	25	75	100	

Course Objectives

- To know the basic concepts of economics
- To analyze the various economic theories
- To understand the assumptions and laws in economics.
- To enrich the knowledge of students about the effect of demand, supply and price levels on the real market situations
- To learn the various structures of market and the concept of national income.

CO	Course Outcomes		Knowledge level
CO1	Know the nature and scope of economics	K 1 to K 5	Remember
CO2	Understand various market structures and the methods of price discrimination		Understand
CO3	Apply assumptions and laws of utility, demand, supply and production		Apply
CO4	Analyze the suitable methods, strategies and models of economics for achieving the business objectives.		Analyse
CO5	Evaluate the economic theories in real time situations		Evaluate

Unit	Contents	No. of Hours
I	Economics- Definition - Nature and scope of Economics – Kautilya's Economic ideas and its relevance in Indian Knowledge System. Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.	**18**
II	Demand - Meaning and Definition– Demand Schedule – Law of Demand – **Exceptions in Law of Demand*** – Demand curves – Elasticity of Demand. Demand Forecasting – Importance – Methods.	**18**
III	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.	**18**
IV	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	**18**

V	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.	**18**
TOTAL		**90**

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

Teaching Methods

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

TEXT BOOK	
1. SETH. M L, *Principles of Economics*, Lakshmi Narain Agarwal Publications, Agra.	
REFERENCE BOOKS	
Reference Books: 1. Sundaram K P M, *Business Economics*, Sulthan Chand & Sons, New Delhi. 2. Sankaran. S, *Managerial Economics*, Margham Publications. * **Latest Edition to be used**	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING

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

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

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CORPORATE ACCOUNTING II 25UPA407

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employabilty/ Entreprenuership**
25UPA407	**5**	**-**	**-**	**4**	**75**	**25**	**75**	**100**	

Learning Objectives

- To know the types of Amalgamation
- To gain and understanding about reconstruction
- To know final statements of Banking Companies
- To understand the Legal requirements of Financial Accounts
- To have an insight of modes of winding up of Company

CO	Course Outcomes		Knowledge level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K 1 to K 5	Remember
CO2	Apply and alter the share capital and internal reconstruction		Understand
CO3	Do the accounting procedure of non-performing assets		Apply
CO4	Give the knowledge about insurance company accounts		Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator’s final statements		Evaluate

Unit	Contents	No. of Hours
I	**Amalgamation, Absorption & External Reconstruction** Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	**15**
II	**Alteration of Share Capital & Internal Reconstruction** Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	**15**
III	**Accounting of Banking Companies**(as Per Banking Regulation Act) Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet.	**15**
IV	**Accounting of Insurance Companies (as per IRDA)** Life Insurance Companies: Preparation of revenue account and Balance Sheet - Valuation Balance Sheet. General Insurance Companies (Fire and Marine): Preparation of revenue account and Profit and loss Account - Balance Sheet.	**15**

V	**Holding Company Accounts & Liquidation of Companies** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). Meaning-***Modes of Winding Up** – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	**15**
	TOTAL	**75**

THEORY 20% & PROBLEM 80%
*__Self Study and questions for examinations may be taken from the self study portions also.__

Teaching Methods
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**

TEXT BOOK

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers.

REFERENCE BOOKS

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

* **Latest Edition to be used**

WEBSOURCE

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

MAPPING

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

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

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

COMPANY LAW 25UPA408

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA408	**3**	**-**	**-**	**3**	**45**	**25**	**75**	**100**	

Course Objectives

- To know company law 1956 and Companies Act 2013
- To have an understanding on the formation of a company
- To understand the requisites of meeting and resolution
- To gain knowledge on the procedure to appoint and removal of Directors
- To familiarize with the various modes of winding up

CO	Course Outcomes		Knowledge level
CO1	Understand the classification of companies under the act	K 1 to K 5	Remember
CO2	Examine the contents of the Memorandum of Association & Articles of Association		Understand
CO3	Know the qualification and disqualification of Auditors		Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)		Analyse
CO5	Analyse the modes of winding up		Evaluate

Unit	Contents	No. of Hours
I	**Introduction to Company law** Companies Act 2013 – Meaning and Definition of a Company, Characteristics of Company– Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies - Based on Incorporation, Liability, Number of Members, Control – Difference between Public company and Private Company.	09
II	**Formation of Company** Formation of a Company – Promoter – Fundamental of filling Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	09
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Rights and Duties, Disqualification, Appointment and Removal of an Auditor.	09

IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – Woman Director and Independ Director – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal –Insider Trading- Managing Director – Manager – Secretarial Audit. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	09
V	**Winding up** Meaning – Modes – Compulsory Winding Up – ***Voluntary Winding Up** – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	09
TOTAL		**45**

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

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

MAPPING

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

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

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

Allied 25UPA4A4

Introduction to Information Technology

Programme Code: 15					Programme Name: B.Com PA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Entrepreneurship**
25UPA4A4	**06**	**-**	**-**	**5**	**90**	**25**	**75**	**100**	

Learning Objectives

- To give basic knowledge on computer systems
- To make the students to understand the significance of Information Technology
- To familiarize the operating system
- To understand data storage and retrieval systems in computer
- To learn about the AI applications and Android technologies

CO	Course Outcomes		Knowledge level
CO1	Keep in mind various components of computers and role of computer based information system in the present era.	K1 to K5	Remember
CO2	Understand importance of computers in business, types of data processing and operating systems.		Understand
CO3	Employ the decision making skills in business using readily available software and information systems.		Apply
CO4	Analyze the major role of computers in business and impart latest techniques of information technology.		Analyze
CO5	Evaluate the role of information technology in modern business		Evaluate

Unit	Contents	No. of Hours
I	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.	**18**
II	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.	**18**
III	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.	18

IV	Operating systems: MS-Dos, windows, UNIX, Windows XP – Ecommerce. Internet-Extranet- E-mail and its uses-world wide websites-mobile computers.	18
V	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.	
TOTAL		**90**

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

TEXT BOOK	
1.	Balagurusamy.E, *Fundamentals of Computing & programming*, Tata McGraw Hill Education Pvt. Ltd, New Delhi.
REFERENCE BOOKS	
1.	Rajaraman.V, *Fundamentals of Computers*, Prentice Hall of India private Ltd.
2.	Sankar.S.K , *Elements of computer science*, Sultan Chand & Co. private Ltd, New Delhi. * **Latest Edition to be used**

MAPPING

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

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

PREPARED BY CHECKED BY APPROVED BY

COST ACCOUNTING – I 25UPA509

<table>
<tr><td colspan="6">Programme Code : 15</td><td colspan="4">Programme Name: B.Com PA</td></tr>
<tr><td>Subject Code</td><td>L</td><td>T</td><td>P</td><td>Credits</td><td>Total Hours</td><td>CIA</td><td>External</td><td>Total</td><td rowspan="2">Employability/
Entrepreneurship</td></tr>
<tr><td>25UPA509</td><td>6</td><td>-</td><td>-</td><td>5</td><td>90</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives
➢ To understand the various concepts of cost accounting.
➢ To prepare and reconcile Cost accounts.
➢ To gain knowledge regarding valuation methods of material.
➢ To familiarize with the different methods of calculating labour cost.
➢ To know the apportionment of Overheads.</td></tr>
</table>

<table>
<tr><td>CO</td><td colspan="2">Course Outcomes</td><td>Knowledge level</td></tr>
<tr><td>CO1</td><td>Remember and recall the various concepts of cost accounting</td><td rowspan="5">K 1 to K 5</td><td>Remember</td></tr>
<tr><td>CO2</td><td>Demonstrate the preparation and reconciliation of cost sheet.</td><td>Understand</td></tr>
<tr><td>CO3</td><td>Analyse the various valuation methods of issue of materials.</td><td>Apply</td></tr>
<tr><td>CO4</td><td>Examine the different methods of calculating labour cost.</td><td>Analyse</td></tr>
<tr><td>CO5</td><td>Critically evaluate the apportionment of Overheads.</td><td>Evaluate</td></tr>
</table>

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

V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	18
	TOTAL	**90**

THEORY 20% & PROBLEM 80%
***Self Study and questions for examinations may be taken from the self study portions also.**
Teaching Methods
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXTBOOK	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.
REFERENCE BOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi. * **Latest Edition to be used**
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING

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

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

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BANKING LAW AND PRACTICE 25UPA510

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA510	**6**	**-**	**-**	**5**	**90**	**25**	**75**	**100**	

Course Objectives

- To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
- To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
- To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc

CO	Course Outcomes		Knowledge level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K 1 to K 5	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function		Understand
CO3	Gain knowledge about the Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion		Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc		Analyse
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.		Evaluate

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

II	**RBI** Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	**18**
III	**Bank Account** Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- 'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-	**18**
	Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	
IV	**Endorsement** Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying Banker-Banker's Duty - Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances-Grievance Redressal –Banking Ombudsman.	**18**
V	**E-Banking** Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Internet and Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Forms of Payments -Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning-Steps–Benefits-Other Utilities -AI in banking Sector.	**18**
	TOTAL	**90**

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

Teaching Methods

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

TEXT BOOK	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai.

REFERENCE BOOKS	
1	Muralitharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi.
2	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi.
3	K P Kandasami, S Natarajan &Parameswaran, Banking Law and Practice, S Chand publication, New Delhi. * **Latest Edition to be used**
WEB SOURCE	
1	https://www.rbi.org.in/
2	https:// businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Mapping

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

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

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INCOME TAX LAW AND PRACTICE – I_ 25UPA511

Programme Code: 15					Programme Name: B.Com PA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UPA511	**6**	**-**	**-**	**5**	**90**	**25**	**75**	**100**	

Course Objectives

- To understand the basic concepts & definitions under the Income Tax Act, 1961.
- To compute the residential status of an assesse and the incidence of tax.
- To compute income under the head salaries.
- To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- To compute the income from Business & Profession considering its basic principles & specific disallowances.

CO	Course Outcomes		Knowledge level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K 1 to K 5	Remember
CO2	Assess the residential status of an assessee & the incidence of tax.		Understand
CO3	Compute income of an individual under the head salaries.		Apply
CO4	Ability to compute income from house property.		Analyse
CO5	Evaluate income from a business carried on or from the practice of a Profession.		Evaluate

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – ***Incomes Exempted under Section 10.**	**18**
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	**18**

III	**Income from Salary** Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	**18**
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property– Amenities –Deductions.	**18**
V	**Profits and Gains from Business Profession** Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	**18**
	TOTAL	**90**
	THEORY 20% & PROBLEM 80% ***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion	

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

Mapping

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

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

Prepared By **Checked By** **Approved By**

25UPA512

AUDITING AND CORPORATE GOVERNANCE

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA512	**5**	**-**	**-**	**4**	**75**	**25**	**75**	**100**	

Learning Objectives

- To enable students to understand process of auditing and its classification.
- To impart knowledge on internal check and internal control.
- To illustrate the role of auditors in company.
- To help students understand the framework, theories and models of Corporate Governance.
- To provide insights into the concept of Corporate Social Responsibility

CO	Course Outcomes		Knowledge level
CO1	Remember the concept, nature and scope of auditing	**K 1 to K 5**	Remember
CO2	Understand the methods of valuation of assets and liabilities		Understand
CO3	Apply the necessary procedures in conducting the audit		Apply
CO4	Consider internal control systems		Analyse
CO5	Determine the duties and responsibilities of auditors in the digital era		Evaluate

Unit	Contents	No. of Hours
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	**15**
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	**15**
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – ***Procedure of Audit under ISA System.***	**15**

IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	**15**
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	**15**
TOTAL		**75**
***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**		

TEXT BOOK	
1	C.B.Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi

REFERENCE BOOKS

1	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons, New Delhi.
2	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi * **Latest Edition to be used**

WEBSOURCE

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

MAPPING

PSO / CO	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

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COST ACCOUNTING – II **25UPA613**

Programme Code : 15						**Programme Name: B.Com PA**			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA613	**8**	**-**	**-**	**5**	**120**	**25**	**75**	**100**	

Learning Objectives

- To understand the standards in Cost Accounting
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- To learn about operation costing.
- To gain insights into standard costing.

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

Unit	**Contents**	**No. of Hours**
I	**Cost Accounting Standards** An Introduction to CAS – Purpose of CAS – Advantages of CAS – ***Difference between CAS and FAR Regulations** – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	24
II	**Contract Costing** Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.	24
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	24

IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	24
V	**Standard Costing** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	24
	TOTAL	**120**

THEORY 20% & PROBLEM 80%
***Self Study and questions for examinations may be taken from the self-study portions also.**
Teaching Methods
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXTBOOK	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.
REFERENCE BOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi. * **Latest Edition to be used**
WEB RESOURCES	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING

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

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

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MANAGEMENT ACCOUNTING 25UPA614

Programme Code : 15						Programme Name: B.Com PA			
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability/ Entrepreneurship**
25UPA614	**7**	**-**	**-**	**4**	**105**	**25**	**75**	**100**	

Learning Objectives

- To understand basics management accounting
- To know the aspects of Financial Statement Analysis
- To familiarize with fund flow and cash flow analysis
- To learn about budgetary control

CO	**Course Outcomes**		**Knowledge level**
CO1	Remember the need for the preparation of financial statements	**K 1 to K 5**	Remember
CO2	Understand the tools and techniques management accounting		Understand
CO3	Apply financial and non-financial information in decision making.		Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.		Analyse
CO5	Determine the roles and responsibilities of modern management accountants.		Evaluate

- To gain insights into marginal costing.

Unit	Contents	No. of Hours
I	**Introduction to Management Account** Management Accounting – Meaning – Scope – Importance-Limitations - Management Accounting Vs Cost Accounting – ***Management Accounting Vs Financial Accounting**.	**21**
II	**Financial Statement Analysis** Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**21**

III	**Fund Flow Analysis & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	**21**
IV	**Budgetary Control** Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	**21**
V	**Marginal Costing:** Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets	**21**

TOTAL	**105**
THEORY 20% & PROBLEM 80% ***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**	

WEBSOURCE

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

MAPPING

PS O / CO	PSO 1	PSO 2	PSO 3	PSO 4	PS O 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

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INCOME TAX LAW AND PRACTICE – II 25UPA615

Programme Code: 15					Programme Name: B.Com PA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability / Entrepreneurship**
25UPA615	**8**	**-**	**-**	**5**	**120**	**25**	**75**	**100**	

Learning Objectives

- To understand provisions relating to capital gains
- To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- To learn about assessment of individuals
- To gain knowledge about assessment procedures.

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

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**24**
II	**Income From Other Sources** Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	**24**

III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**24**
IV	**Assessment of Individuals** Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	**24**
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – ***Permanent Account Number (PAN)**	**24**
TOTAL		**120**

THEORY 20% & PROBLEM 80%

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

Teaching Methods
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**

TEXT BOOK	
1.	Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

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

* **Latest Edition to be used**

WEBSOURCE

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

MAPPING

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

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

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25UPA6Z1

Professional Training Cum Project

Programme Code: 15					Programme Name: B.Com PA				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UPA6Z1	**-**	**-**	**-**	**5**	**-**	**20**	**80**	**100**	

CO	Course Outcomes		Knowledge level
CO1	Remember the conceptual framework on professional accounting	**K1 to K5**	Remember
CO2	Understand on the job situation		Understand
CO3	Apply the theoretical knowledge in real time situation		Apply
CO4	Analyze the various functions and practices of business units		Analyze
CO5	Evaluate the gap between academic skills and industrial requirements		Evaluate

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	

Major Elective
Human Resource Management

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	L	T	P	Credits	Total Hours	CIA	External	Total	Employability
	5	-	-	5	75	25	75	100	

Learning Objectives

- To understand the concepts of HRM
- To enable the students to learn functions of human resource management.
- To know the significance of HR policies
- To learn the Scope and approaches of HRM
- To enrich knowledge on the various HR practices

CO	Course Outcomes	Knowledge level
CO1	Memorize the objectives and methods of Human Resource Management system	Remember
CO2	Gain knowledge on importance of major human resource process and procedures.	Understand
CO3	Apply the human resource management skills and expel employee satisfaction	Apply
CO4	Realize the responsibilities of HR managers	Analyze
CO5	Access the changing paradigms in HRM	Evaluate

Unit	Contents	No. of Hours
I	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.	15
II	Recruitment – Concept – Factors influencing recruitment policy – Sources. Selection – methods – Tests and interviews – Process of selection.	15
III	Placement – Training and Development – Need – Methods – Sensitivity Training – Transactional Analysis.	15
IV	Performance Appraisal – Concept – Changing pattern – Objectives – Process – Methods – Barriers.*	15

V	Incentives: Concepts – Types – Promotion – Need – Types. Transfer. Remuneration – Components of remuneration. Human Resource Audit-Nature-Benefits-Scope- Approaches –Performance Management in Industry 4.0.	15
TOTAL		**75**
***Self-Study and questions for examinations may be taken from the self-study portions also.** **Teaching Methods** Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion**.**		

TEXT BOOK	
1	Prasad.L.M, *Human Resource Management*, Sultan Chand & Sons.
REFERENCE BOOKS	
1.	Aswathappa.K , *Human Resource Management*, McGraw Hill education private Ltd,New Delhi.
2.	Gupta.C.B, *Human Resource Management*, Sultan chand & Sons – New Delhi. * **Latest Edition to be used**

MAPPING

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

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

PREPARED BY CHECKED BY APPROVED BY

Indirect Tax

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Employability**
	5	-	-	5	75	25	75	100	

Learning Objectives

- ➢To know the concepts of Indirect Tax
- ➢To learn the procedures and practices of Indirect tax
- ➢To know the fundamental ideologies on GST
- ➢To understand the importance of GST
- ➢To learn the formalities of levy and collection of GST

CO	Course Outcomes	Knowledge level
CO1	Remember the concept, features and basics of indirect tax	Remember
CO2	Understand the GST framework	Understand
CO3	Apply various provisions of GST Act	Apply
CO4	Analyze the structure of GST and the process of levy, collection and filing of returns.	Analyze
CO5	Evaluate the scope of scope of GST Act	Evaluate

Unit	Contents	No. of Hours
I	Features of Indirect Taxes – Taxation under the constitution – Features – Advantages and Disadvantages of Indirect Taxes – ***Tax Evasion and Tax Avoidance.***	15
II	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	15
III	GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – Registration	15
IV	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.	15

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

TEXT BOOK	
1	S.S. Gupta, Taxmann's GST – Laws and Practice, Taxmanns Publications, New Delhi.
2	Dr.R.Parameswaran and CA.P.Viswanathan, Indirect Taxes GST and Customs Laws,Kavin Publications, Coimbatore.
REFERENCE BOOKS	
1.	Balachandran.V, Indirect Taxation, Sultan Chand & Sons, New Delhi.
2.	T.S.Reddy and Y.Hariprasad Reddy, Business Taxation (Indirect Taxes), Margham Publishers , Chennai. * **Latest Edition to be used**

MAPPING

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

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

PREPARED BY CHECKED BY APPROVED BY

Principles of Marketing

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	L	T	P	Credits	Total Hours	CIA	External	Total	Employability
	5	-	-	5	75	25	75	100	

Course Objectives

- To enable the students to know scope of marketing in the current scenario.
- To know the Challenges and opportunities in Marketing
- To enhance knowledge on modern marketing concepts and functions
- To know the need for studying consumer behaviour
- To learn the Consumer Protection Mechanisms.

CO	Course Outcomes	Knowledge level
CO1	Remember the basic concept of marketing and its functions	Remember
CO2	Understand the factors influencing consumer behaviour	Understand
CO3	Apply relevant marketing strategies for the successful marketing	Apply
CO4	Analyze the changing paradigms of marketing in the modern era	Analyze
CO5	Evaluate the challenges in modern marketing	Evaluate

Unit	Contents	No. of Hours
I	Marketing –Definition of market and marketing-Importance of marketing – Modern Marketing concept-Global Marketing –E-marketing –Tele marketing-Marketing Ethics – Mobile marketing. Digital Marketing - Social Networking Sites – Marketing through Face book, Twitter, Linkedin and Search engines – Viral Marketing	15
II	Marketing functions-Buying –Selling –Transportation –Storage – Financing – Risk Bearing –Standardization – Market Information.	15
III	Consumer Behaviour – Meaning – Need for studying consumer behaviour - Factors influencing consumer behaviour-Market segmentation.	15
IV	Marketing Mix – Product mix –Meaning of Product –Product life cycle – Branding- labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen.	15
V	Government regulation in marketing – Bureau of Indian Standards (BIS)– AGMARK– FSSAI - Consumerism – Consumer Protection – Rights of consumers- Green Marketing*.	15

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

	TEXT BOOK
1	Gupta.C.B,Rajan Nair, *Marketing Management*, Sultan Chand & Sons, New Delhi.
	REFERENCE BOOKS
1.	R.S.N.Pillai Bagavathi, *Marketing Management*, S. Chand & Co, New Delhi.
2.	Memoria.C.B, Joshi R.L, Mulla.N.I, *Principles and Practices of Marketing in India*,Kitab Mahal, Allahabad. * **Latest Edition to be used**

MAPPING

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

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

PREPARED BY CHECKED BY APPROVED BY

Business Policy and Strategic Management

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
	5	-	-	5	75	25	75	100	

Learning Objectives

- To understand the components of business environment
- To know the need and importance of formulating strategies
- To analyze the kinds of strategies
- To apply the strategies in various business situations
- To understand the challenges in the implementation of strategies

CO	Course Outcomes		Knowledge Level
CO1	Remember Strategic management process.	K1 to K5	Remember
CO2	Understand the factors influencing various types of environment and strategies		Understand
CO3	Apply knowledge and abilities in formulating strategies and strategic plans.		Apply
CO4	Analyze the relevant tools to resolve the contemporary issues in strategic management		Analyze
CO5	Appraise the role of modern managers		Evaluate

Unit	Contents	No. of Hours
I	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	**15**
II	Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages – alternatives - strategy formulation.	**15**
III	Formulation of Functional Strategy: Marketing strategy - financial strategy - Production strategy - Logistics strategy - **Human resource strategy*.**	**15**

IV	Strategy Implementation and Control: Organizational structures - establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and behavioral challenges - Expanding managerial consciousness: Leadership Advice from the Bhagavad Gita.	15
V	Reaching Strategic Edge: Business Process Reengineering - Benchmarking - Total Quality Management - Six Sigma – C.K. Prahalad's concepts and tasks of TQM - Contemporary Strategic Issues.	15
TOTAL		**75**

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

Teaching Methods

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

TEXT BOOK

1. Subba Rao.P, *Business Policy and Strategic Management*, Himalaya Publishing House, Mumbai.

REFERENCE BOOK

1. Rao.VSP, Harikrishna.C , *Strategic Management – Text and Cases*, Excel books.
2. Charles W.L, Hill Gareth R.Jones, *Strategic Management and Integrated Approach*, Cengige learning India Pvt.Ltd, New Delhi.

* **Latest Edition to be used**

Web References

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1082214

MAPPING

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

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

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

Insurance Principles and Practice

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	L	T	P	Credits	Total Hours	CIA	External	Total	Employability
	5	-	-	5	75	25	75	100	

Course Objectives

- To facilitate the students to understand the fundamental principles of insurance business.
- To learn role and functions of LIC
- To know the role and functions of GIC
- To enrich knowledge on concepts, procedures and policies of major insurance schemes.
- To understand the various types of insurances

CO	Course Outcomes		Knowledge Level
CO1	Keep in mind the general principles and procedures of various insurance businesses	K1 to K5	Remember
CO2	Inculcate knowledge on the terms and conditions of each insurance policy.		Understand
CO3	Apply the skills and knowledge to select suitable insurance policies		Apply
CO4	Analyze the ways for selecting suitable insurance policies based on their nature, claim and settlement procedures		Analyze
CO5	Evaluate the advantages and disadvantages of key insurance policies		Evaluate

Unit	Contents	No. of Hours
I	Insurance – Nature – Role and Importance – Insurance Contract – Benefits of Insurance – Functions of Insurance – Scope of Insurance Business - Kinds of Insurance – Types of insurance organization.	**15**
II	Life Insurance – Classification of policies – Annuities – Investment Fund – Surrender Value – Progress of Life Insurance Business.	**15**
III	Marine Insurance – Nature – Marine Insurance Policies – Policy conditions- Marine losses – Payment of claim – Progress of marine insurance business in India.	**15**
IV	Fire Insurance – Nature and Uses of Fire Insurance – Kinds of policies – Rate fixation in fire insurance – Payment of claims – **Progress of fire insurance***.	15
V	Transport and Motor insurance – Social insurance – General Insurance – Progress of General insurance – Health Insurance – Reinsurance.	15

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

TEXT BOOK
1) M.N.Mishra & Dr.S.B.Mishra, *Insurance Principles & Practice*, S.Chand & Co Ltd,New Delhi.
REFERENCE BOOK 1) Periyasamy, P, *Principles and Practice of Insurance*, Himalaya Publishing House,New Delhi. 2) Alka Mittal, S.L.Gupta, *Principles of Insurance and Risk Management*, S.Chand & Co,New Delhi.
* **Latest Edition to be used**

Mapping

PSO / CO	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**

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Consumer Affairs

Programme Code: 15					Programme Name: B.Com PA				
Major Elective	L	T	P	Credits	Total Hours	CIA	External	Total	Employability
	5	-	-	5	75	25	75	100	

Learning 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

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

Unit	Contents	No. of Hours
I	Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite	15
II	The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory	15

	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.	
III	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.	**15**
IV	**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	15
V	Contemporary Issues in Consumer Affairs - Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; * **Role of International Standards: ISO an Overview.**	15
	TOTAL	**75**
Note: Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified.		

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

Teaching Methods

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

SUGGESTED READINGS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad, Consumer Protection Law Provisions and Procedure, Deep and Deep Publications PvtLtd.
3. G. Ganesan and M. Sumathy, Globalization and Consumerism: Issues and

Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah, Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa, Consumer Right for Everyone Penguin Books.
7. E-books :-www.consumereducation.in
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

* **Latest Edition to be used**

Mapping

PSO / CO	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**

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Skill- based Subject – 1 **25UGC3S1**

Cyber Security

Programme Code: 15					**For B.A., BBA CA, B.Com, BCA and B.Sc., Degree Students**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UGC3S1	**2**	**-**	**-**	**03**	**30**	**100**	**-**	**100**	

Course Objectives

- The course introduces the basic concepts of Cyber Security
- To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
- To understand about the Cyber Legal laws and Punishments
- To throw light on the internet safety and privacy issues
- To learn about the prevention of cyber crimes

CO	**Course Outcomes**		**Knowledge level**
CO1	To Understand the Concepts of Cybercrime and Cyber Frauds	**K1 to K5**	Remember
CO2	To Know about Cyber Terrorism and its preventive measures		Understand
CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues		Apply
CO4	To Understand about E-mail and Social Media Issues		Analyze
CO5	To Describe about various legal responses to Cybercrime		Evaluate

Unit	**Contents**	**No. of Hours**
I	Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition-Different modes of cyber fraud - Cyber fraud in India**. Cyber pornography*.**	**6**
II	Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime – Malware and its types– Cyber attacks.	**6**
III	Internet Mobile Phone and E-commerce Security issues: Data theft- Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy-E-Commerce security issues.	**5**
IV	Email and Social media issues: Aspects of Social Media- The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus-Antivirus – Firewalls.	**6**

V	Cyber Forensics and Digital Evidence: What does Digital Footprint Mean?- Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? –How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000-Cyber Law and Punishments in India- Cyber Crime Prevention guide to users – Regulatory Authorities.	**7**
TOTAL		**30**

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

TEXT BOOK

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

REFERENCE BOOKS

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

* **Latest Edition to be used**

WEB REFERENCES

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

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	M	S	H
CO2	H	S	S	H	S
CO3	M	H	M	S	H
CO4	S	H	H	M	H
CO 5	S	H	S	S	S

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

Question Paper Pattern

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

Section - A (10x1=10)
Choose the correct answer
Section - B (5x5=25)
Short answer questions, either or type, one question from each unit.
Section - C (5x8=40)
Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

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

PREPARED BY CHECKED BY APPROVED BY

Skill- based Subject – 2 **25UPA4S2**

Customer Relationship Management

Programme Code: 15	Programme Name: B.Com PA								
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UPA4S2	**2**	**-**	**-**	**03**	**30**	**25**	**75**	**100**	

Learning Objectives

1. To make the students to be aware and learn the importance of Customer Relationship Management (CRM)
2. To learn the concepts of CRM in business.
3. To excel knowledge on components and opportunities in CRM
4. To identify the ways to choose and implement appropriate CRM strategy.
5. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction

CO	**Course Outcomes**		**Knowledge level**
CO1	Bear in mind the scope and functions of customer relationship in business.	**K1 to K5**	Remember
CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.		Understand
CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.		Apply
CO4	Recognize the effectiveness of building customer rapport in any business 40Organization for its survival and growth.		Analyze
CO5	Access the challenges and constrains in implementing CRM		Evaluate

Unit	**Contents**	**No. of Hours**
I	Evolution of CRM, Definition, Objectives, Benefits of CRM. Types of CRM: Operational, Analytical, Collaborative, Sales intelligence and Campaign Management CRM.	**6**
II	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*.**	**6**
III	CRM Planning: Components – Estimation of ROI – Selection Process of CRM solution – Steps involved in CRM planning.	**6**
IV	CRM implementation – Ways to choose right CRM solution – Warnings of implementation – Framework of successful implementation – Steps for implementation.	**6**

V	HRM in CRM: Role of employee – Role of CRM – h-CRM mode Way forward - CRM opportunities and challenges - Technology focus – Ways to avoid CRM pitfalls.	**6**
TOTAL		**30**

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

TEXT BOOK

Govida Bhat K, *Customers Relationship Management*, Himalaya Publishing House.

REFERENCE BOOKS

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

* **Latest Edition to be used**

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	S	S	S	S
CO 5	S	S	S	S	S

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

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Skill- based Subject – 3 **25UBI6S3**

Basics of Intellectual Property Rights

Programme Code: 15					**Programme Name: B.Com PA**				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Skill Development**
25UBI6S3	**2**	**-**	**-**	**03**	**30**	**100**	**-**	**100**	

Course Objectives

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

CO	**Course Outcomes**		**Knowledge level**
CO1	Know about basic concepts of IPR and patent	**K1 to K5**	Remember
CO2	Understand copyrights, industrial designs and geographical indication of goods.		Understand
CO3	Differentiate between trademarks and trade secrets		Apply
CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.		Analyze
CO5	Manage and protect IP Rights		Evaluate

Unit	**Contents**	**No. of Hours**
I	**Introduction** -origin and development of Intellectual Property Rights (IPR), need for protecting IP, **Patents:** Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure	**6**
II	**Copyrights:** Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. **Industrial Designs:** Kind of protection provided in Industrial design. **Geographical Indication of Goods:** Basic aspects and need for the registration.	**6**
III	**Trade Marks:** Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. **Trade Secrets:** Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.	**6**

IV	**Protection of traditional knowledge** - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. **Protection of Plant Varieties -** Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.	**6**
V	**Managing IP Rights:** Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. **Transferring IP Rights:** Assignment contract, license agreement, deed of assignment. Infringement and enforcement.	**6**
	TOTAL	**30**

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

Teaching Methods

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

TEXT BOOK

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

REFERENCE BOOKS

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

* **Latest Edition to be used**

Mapping

PSO / CO	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

PREPARED BY CHECKED BY APPROVED BY

Extra Departmental Course (EDC) 25UPA5X1

Entrepreneurship Development

Programme Code: 15					For all UG students				
Subject Code	**L**	**T**	**P**	**Credits**	**Total Hours**	**CIA**	**External**	**Total**	**Entrepreneurship**
25UPA5X1	**2**	**-**	**-**	**03**	**30**	**100**	**-**	**100**	

Learning Objectives

- To highlight the significance of entrepreneurship
- To enable the students to learn the concept of entrepreneurship
- To develop necessary skills to become a successful entrepreneur
- To widen the knowledge on scope of entrepreneurship
- To analyze the institutions involved in entrepreneurial development

CO	Course Outcomes		Knowledge level
CO1	Memorize the nature and scope of entrepreneurship	**K1 to K5**	Remember
CO2	Understand the importance of entrepreneurship in developing an economy.		Understand
CO3	Apply the knowledge and techniques of entrepreneurship in promoting global trade.		Apply
CO4	Recognize the institutional support and assistances available for Entrepreneurs		Analyze
CO5	Evaluate the challenges and opportunities for small scale enterprises		Evaluate

Unit	Contents	No. of Hours
I	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	**6**
II	Project identification – Selection of the product – Project formulation – Evaluation – Feasibility analysis – Project Report	**6**
III	Institutional services to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT,IIC and KVIC	**6**
IV	Institutional finance to entrepreneurs: IFCI, SFC, IDBI, TIIC, SIDCs, UTI, SIPCOT – SIDBI – Venture capital - Role of Investment Bankers	**6**

V	Incentives and Subsidies – Subsidy for Marketing and Transport – *** Seed Capital Assistance** – Taxation benefits to SSI – Role of entrepreneur in export promotion and import substitution. Recent Government Schemes to promote micro and small entrepreneurs.	**6**
	Total	**30**

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

TEXT BOOK

S.S.Khanka, *Entrepreneurial Development*, S.Chand & Co, New Delhi.

REFERENCE BOOKS

1) C.B.Gupta, N.P.Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons,New Delhi.
2) Renu Arora, S.K.Sood, *Fundamentals of Entrepreneurship and Small Business*,Kalyani Publishers.

* **Latest Edition to be used**

MAPPING

PSO / CO	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

PREPARED BY CHECKED BY APPROVED BY

25EVS101

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
PART IV – ENVIRONMENTAL STUDIES				
Batch **2025-2026**	**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 "Ecocitizens" 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	CO 1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems
	CO2	Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues
	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity
K5	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems

UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 HOURS)

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

UNIT II ECOSYSTEMS (6 HOURS)

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

UNIT III BIODIVERSITY AND ITS CONSERVATION (6HOURS)

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

UNIT IV ENVIRONMENTAL POLLUTION (6 HOURS)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: 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) – Wile Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public Awareness – Human population and the environment – Population Growth and distribution – Population explosion – Family Welfare programme – Environment and Human Health – Human Rights – Value Education – HIV / AIDS – Women and child welfare – Role of Information Technology in Environment and Human Health.

Teaching Methods

- Smart Class Room/Powerpoint presentation/Seminar/Quiz/Discussion

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

Duration: 3 hours **Total Marks: 50**

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

25VED201

Programme Code:	For B.A., BBA, B.Com, BCA and B.Sc., Degree Students			
VALUE EDUCATION – MORAL AND ETHICS				
Batch **2025-2026**	**Semester** **II**	**Hours / Week** 2	**Total Hours** 30	**Credits** **2**

COURSE OBJECTIVES

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

COURSE OUTCOMES (CO)

After Completion of the Course the student will be able to

K1	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
K5	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

SYLLABUS

UNIT I: **(4 Hours)**

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

UNIT II: **(6 Hours)**

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

UNIT III: **(4 Hours)**

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

UNIT IV: **(8 Hours)**
Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.

UNIT V: **(8 Hours)**
Isha kriya -Surya Shakthi and it's benefits.

Teaching Methods

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

Text Books:

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

Reference Books:

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

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Question Paper Pattern

Duration: 3 hours **Total Marks: 50**

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UHR3N1

<table>
<tr><td>Programme Code :</td><td colspan="3">For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</td></tr>
<tr><td colspan="4">PART IV –NON MAJOR ELECTIVE –I HUMAN RIGHTS</td></tr>
<tr><td>Batch
2025-2026</td><td>Hours / Week
2</td><td>Total Hours
30</td><td>Credits
2</td></tr>
</table>

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

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

SYLLABUS

UNIT I **(6 Hours)**

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

UNIT II **(6 Hours)**

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

UNIT III **(6 Hours)**
GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power And Science

UNIT IV **(6 Hours)**
RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children

UNIT V **(6 Hours)**
SOGIESC RIGHTS: Understanding SOGIESC- basic Definitions- inclusivity of SOGIESC-importance of studying SOGIESC- presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India-Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripati- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws

Teaching Methods

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

Books for Study:

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

REFERENCES:

1. Human Rights, (2018) by Jaganathan, MA.,MBA.,MMM.,ML.,ML., (Humanitarian Law) and J.P. Arjun Proprietor: Usha Jaganathan, Refugee Law Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
2. Country Report on SOGIESC Rights In India: An Unfinished Agenda.
Weblink: https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda
3. Intersex. Weblink: https://my.clevelandclinic.org/health/articles/16324-intersex
4. SOGIESC Personalities:
https://www.bbc.com/news/world-asia-india-29357630
https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi
https://en.wikipedia.org/wiki/Akkai_Padmashali
https://www.indiatoday.in/india/story/prithika-yashini-india-first-transgender-police-officer-tamil-nadu-969389-2017-04-04
https://yourstory.com/2018/03/first-transgendre-college-principal-west-bengal
5. SOGIESC Rights and laws
https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/
https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92 dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf

Question Paper Pattern

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

Section - A (5x5=25)

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

Section - B (5x10=50)

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

25UWR4N2

Programme Code:	**For B.A., BBA, B.Com, BCA and B.Sc., Degree Students**		
	Part IV -NON- MAJOR ELECTIVE – II WOMEN'S RIGHTS		
Batch **2025-2026**	**Hours / Week** **2**	**Total Hours** **30**	**Credits** **2**

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

K1	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
K5	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

Syllabus

Unit I **(6 Hours)**

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

Unit II **(6 Hours)**

Socio-Economic Development of Women: Family welfare measures, role of Women in economic development, representation of Women in media, status of Women land rights, Women Entrepreneurs, National policy for the empowerment of women.

Unit III **(6 Hours)**

Women's Rights – Access to Justice: Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.

Unit IV **(6 Hours)**

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

Unit V **(6 Hours)**

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

Teaching Methods:

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

Text Book:

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

Reference Books:

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

QUESTION PAPER PATTERN

Duration: 3 Hours **Max. Marks: 75**

SECTION A (5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

SECTION B (5 x 10 = 50 marks)

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

25UHW401

ALL UG COURSES		
Title of the paper : **HEALTH AND WELLNESS**		
Batch 2025 – 2026	Semester IV	Credits 2

Skill Areas:

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

Purpose:

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

Learning Outcomes:

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

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

Focus:

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

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

Role of the Facilitator:

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

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

Guided Activities:

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

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

Period Distribution

The following are the guided activities suggested for this Audit course.
The Physical Director should plan the activities by the students.
Arrange the suitable Mentor / Guide for the wellness activities.
Additional activities and programs can be planned for Health and Wellness.

S.No	Guided Activities	Period
1	**Introduction to Holistic Well-being** 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2	**Wellness Wheel Exercise (Overall Analysis)**	

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

	4. Brain Health Discuss the importance of brain health for daily life. Habits that affect brain health (irregular sleep, eating, screen time). Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs. **5. Healthy Lungs** Discuss the importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs. **6. Hygiene and Grooming** Discuss the importance of hygienic habits for good oral, vision, hearing and skin health. Discuss the positive effects of grooming on one's confidence level and professional growth. **<u>Suggested Activities (sample):</u>** **Nutrition:** Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.	
5	**Emotional Well-being** **1. Stress Management** Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life. **2. Importance of saying 'NO'.**	

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

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

	the expectations in personal and professional well-being The Importance of enhancing problem-solving skills Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.) **2. Digital Literacy** **Discuss:** The key aspects of digital literacy and its importance in today's world. It is more than just liking and sharing on social media. The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship). Why is digital literacy important? Boosting one's digital skills. **3. Transfer of Learning** Connections between different subjects – How knowledge gained in one area can be applied to others. **Suggested Activities(sample):** Intellectual Well-being. Provide worksheets to students for teaching them how to boost intellectual well-being. Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their intellectual well-being.	
8	**Environmental Well-being** 1.The Importance of initiating a change in the environment. **The session could be around:** Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) – People's behaviour, crime, pollution, political activities, infra-structure, family situation etc. Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering,	

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

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

Closure:

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

Assessments:

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

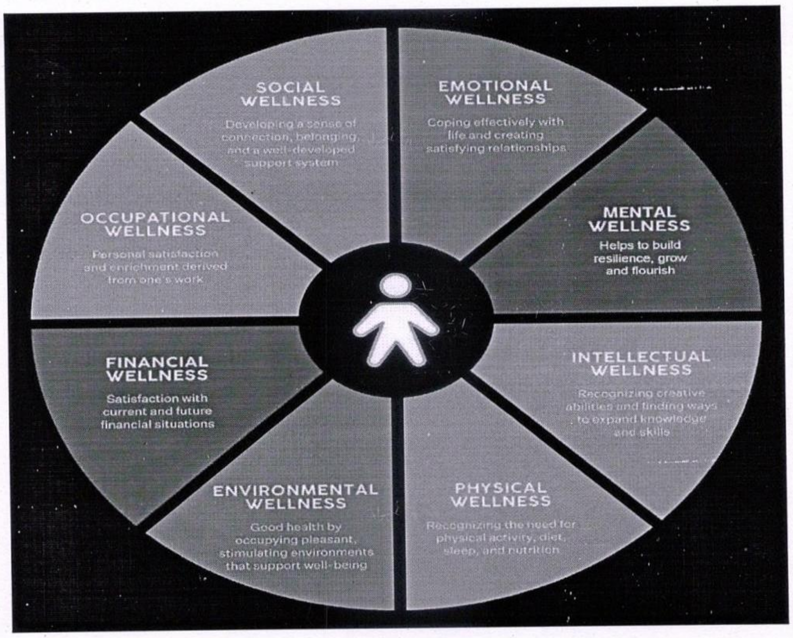
Scheme of Evaluation

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

References/Resource Materials:

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

1. **The Well-Being Wheel:**



2. **Facilities & Spaces:** Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.
3. **Online Resources:**
    1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well-Being: https://www.un.org/sustainabledevelopment/health/
    2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html

3. Breaking Bad Habits: James Clear provides a guide on how to build good habits and break bad ones: https://jamesclear.com/habits
4. 6 Ways to Keep Your Brain Sharp https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp
5. What Is Social Wellbeing? 12+ Activities for Social Wellness https://positivepsychology.com/social-wellbeing/
6. How Does Your Environment Affect Your Mental Health? https://www.verywellmind.com/how-your-environment-affects-your-mental-health-5093687
7. How to say no to others (and why you shouldn't feel guilty) https://www.betterup.com/blog/how-to-say-no

25UPA0J1

All UG				
Title of the paper: **JOC 1 – Digital Marketing**				
Batch 2025 – 2026	Hours/Week 2	Total Hours 30	Credits 2	Skill Development

Course 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, Linkedln 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

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

25UPA0J2

All UG				
Title of the paper: **JOC 2 – Management of Small and Medium Enterprises**				
Batch 2025 – 2026	Hours/Week 2	Total Hours 30	Credits 2	Skill Development

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

Text Book:

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

25UPA0V1

All UG				
Title of the paper: **Value Added Course – Intellectual Property**				
Batch 2025 – 2026	Hours/Week 2	Total Hours 30	Credits 2	Skill Development

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- Needfor 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.

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 learning Private Limited.