NEHRU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

(AffiliatedtoBharathiarUniversityAccreditedwith“A+”GradebyNAAC,ISO 9001:2015 (QMS) Certified, Recognized by UGC with 2(f) &12(B),Under Star College Scheme by DBT, Govt. of India)

Nehru Gardens,Thirumalayampalayam,Coimbatore-641105,TamilNadu,India.

E-mail:nascoffice@nehrucolleges.com.WebSite:www.nehrucolleges.net.

SCHOOL OF COMMERCE

B. Com Professional Accounting

CURRICULUM & SYLLABUS

EFFECTIVE FROM 2024 –2025

DEPARTMENT OF COMMERCE – B.Com (PA)

Vision Statement of the Department.

Is "to develop professionalism in trade and commerce to meet the emerging global trends"

Mission Statement of the Department

Is to

- ✓ Impart skills to understand and analyze global trends
- ✓ Develop the skills to tap opportunities
- ✓ Imbibe the potentials to meet the global challenges
- ✓ Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all functions areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Become the full-fledged Accounting, Taxation and Finance professional
PEO5	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	Improves the ability of the students in Professional Accounting by providing knowledge in the core subjects like Bank Management, Auditing, Insurance system and Insurance & Risk Management
PSO2	Equips the students with the skills set to match with the changing scenario in the Accounting Sectors
PSO3	Practical Exposure through Practice Workshop, Institutional Training and Research activities in real time projects.
PSO4	Industry Academia Partnership with Banking & Auditing Office
PSO5	Learners will be able to prove proficiency with the ability to engage in Competitive exams and CA, ACS, ICWA, BSRB, PG courses like M.Com, MBA and other arts course

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	**Critical Thinking**	Take Informed Actions after Identifying the Assumptions that Frame Thinking and Actions, Checking out the Degree to which these Assumptions are Accurate and Valid, Looking at the our Ideas and Decisions like Intellectual, Organizational, and Personal from Different Perspectives.
PO2	**Usage of Technology**	Using Tools and Technology for Noble Communication, Data Analysis and Interpretation, and Problem- Solving Components, train the students to accomplish the needs of industry.
PO3	**Effective Communication**	With a concentration on Learning, Speaking, Reading and Writing, develop language proficiency and communication skills at a high level.
PO4	**Environment and Sustainability**	Recognise responsibility for creating methods and performing analysis that reveal the communication between societal and environmental sustainability.
PO5	**Individual and Team Work**	Able to work well both alone and as a team member or leader in a variety of situations and disciplines to achieve the best results.
PO6	**Ethics and Values**	Learn life skills that will help to become a better person, put them into practise while adhering to moral standards and obligations in working life.
PO7	**Social Interactions**	Engage in activities that promote equity and growth for all, and take informed action in response to local, regional, national, and international issues.
PO8	**Life Long Learning**	Participate in lifelong learning, work to advance the career, and adapt to shifting societal, expert, and Individual requirements.

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Moulding True Citizen

Scheme of Examination

Programme Name: B.Com PA
Programme Code: UCP
(Applicable to the students admitted during the year 2024-2025 onwards)

Semester	Part	Sub. Code	Name of the Subject	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	23U1TAM101/ 24U1HIN101 / 24U1MAL101/ 24U1FRN101	Elanthamizh Rachnatmak Hindi Katha, Samskaram, Vivarthanam Français general- I	4	3	20	55	75	3
	II	24U2ENG101	Professional English I	4	3	20	55	75	3
	III	23U3CPC101	Core Paper - I Financial Accounting I	5	3	25	75	100	4
		23U3CPC102	Core Paper - II Business Law	5	3	25	75	100	4
		24U3ACP103	Core Paper - III MS Office and Google Applications Practical	4	3	20	30	50	2
		23U3MAA101	Allied Paper I Mathematics for Business	5	3	25	75	100	4
	IV	21U4ENV101	*@ Ability Enhancement Compulsory Course Environmental Studies	2	3	50	-	50	2
		23U4HVY201	@ Value Education : Human Values and Yoga Practice	1	-	-	-	-	-
				30	**-**	**-**	**-**	**550**	**22**
II	I	23U1TAM202/ 24U1HIN202/ 23U1MAL202/ 24U1FRN202	Pynthamizh Sanchar Hindi Novalum Bhashaapadanavum Français general- II	4	3	20	55	75	3
	II	24U2ENG202	Professional English II	4	3	20	55	75	3
	III	23U3CPC204	Core Paper - IV Financial Accounting II	6	3	25	75	100	4
		23U3CPC205	Core Paper - V Company Law and Secretarial Practice	4	3	25	75	100	4
		23U3ACC206	Core Paper – VI Executive Business Communication	3	3	20	55	75	3
		23U3MAA202	Allied Paper - II Business statistics	6	3	25	75	100	4
	IV	21U4HRC202	*@ Ability Enhancement Compulsory Course Human Rights and Constitution of India	2	3	50	-	50	2
		23U4HVY201	@ Value Education : Human Values and Yoga Practice	1	2	50	-	50	2
		24U4SEC201	Skill Enhancement Course – I Career Foundation Skills	2	2	25	-	25	1
				32	**-**	**-**	**-**	**650**	**26**
III	I	23U1TAM303/ 24U1HIN303 / 24U1MAL303/ 24U1FRN303	Arunthamizh Sahityak Hindi Kavithayum Smaranayum Français general - III	4	3	20	55	75	3
	II	24U2ENG303	Communicative English Practical - I	4	3	30	45	75	3
	III	23U3ACC307	Core Paper – VII Corporate Accounting	5	3	25	75	100	4
		23U3ACC308	Core Paper - VIII Banking Theory Law and Practice	4	3	20	55	75	3
		24U3ACP309	Core Paper - IX Digital Payment System - Practical	3	3	30	45	75	3

	III	24U3ACA303	Allied paper - III Indian Knowledge System and Economic Principles	3	3	20	55	75	3
	IV	23U4ACS301/ 23U4ACZ302/ 24U4CPS303	Skill Enhancement Course II	3	3	20/30	55/45	75	3
	IV	22U4NM3BT1 / 22U4NM3AT1 / 22U4NM3CAF / 22U4NM3GST / 22U4NM3WRT	# @Basic Tamil - I / ##Advanced Tamil- I / * NME: Consumer Affairs / Gender Sensitization / Women's Rights	2	2	50		50	2
		SBOEC	Skill Enhancement Course III - Extra Departmental Elective Course	2	3	-	50	50	2
		24U4SEC302	Skill Enhancement Course IV – Employment enhancement Training	2	2	25	-	25	1
				32				**675**	**27**
IV	I	23U1TAM404/ 24U1HIN404 / 24U1MAL404/ 24U1FRN404/	Muthamizh Prayogik Hindi Drisyakalaa Saahithyam Français general - IV	4	3	20	55	75	3
	II	24U2ENG404	Communicative English Practical - II	4	3	30	45	75	3
	III	23U3ACC410	Core Paper - X Cost Accounting	5	3	25	75	100	4
		23U3CPC411	Core Paper – XI Advanced Corporate Accounting	4	3	20	55	75	3
		23U3ACP412	Core Paper – XII Computer Application Practical – II (Tally Prime)	3	3	20	30	50	2
		23U3CPA404	Allied Paper – IV Financial Markets	3	3	20	55	75	3
	IV	23U4ACS404/ 23U4ACZ405/ 23U4CPS406	Skill Enhancement Course V	3	3	20/30	55/45	75	3
		22U4NM4BT2 / 22U4NM4AT2 / 22U4NM4GEN	# @Basic Tamil- II / ##Advanced Tamil- II / General Awareness	2	2	50		50	2
		VBOE	Value Based Open Elective Courses – Intra School Course	2	3	-	50	50	2
		24U4CPVALC	Skill Enhancement Course VI - Add on Course – Institute Industry Linkage	4	-	50	-	50	2
				34				**675**	**27**
V	III	23U3ACC513	Core Paper – XIII Management Accounting	5	3	25	75	100	4
		23U3ACC514	Core Paper – XIV Business Research Methods	6	3	20	55	75	3
		23U3CPC515	Core Paper – XV Financial Reporting	4	3	20	55	75	3
		24U3ACC516	Core Paper – XVI Direct Tax	6	3	20	55	75	3
		23U3ACE501 23U3CPE502 24U3ACE503	Discipline Specific Elective Paper - I	5	3	25	75	100	4
	IV	23U4ACS507/ 23U4ACZ508/ 23U4ACZ509	Skill Enhancement Course VII	4	3	20/30	55/45	75	3
		24U3CPT501	Internship	-	3	50	-	50	2
		24U4SEC503	Skill Enhancement Course VIII – Campus to Corporate	2	2	25	-	25	1
		24U4SEC504	Skill Enhancement Course IX – Industrial exploration	2	2	25	-	25	1
				34				**600**	**24**

VI	III	23U3CPC617	Core Paper – XVII Auditing and Assurance	5	3	20	55	75	3
		23U3CPC618	Core Paper – XVIII GST and Customs Law	5	3	25	75	100	4
		23U3ACV619	Core Paper -XIX Project and Viva Voce	6	3	40	60	100	4
		23U3ACE604/ 24U3ACE605/ 23U3CPE606	Discipline Specific Elective Paper - II	5	3	25	75	100	4
		23U3ACE607/ 23U3CPE608/ 23U3CPE609	Discipline Specific Elective Paper -III	5	3	25	75	100	4
	IV	23U4ACS610/ 23U4ACZ611/ 23U4CPS612	Skill Enhancement Course X	4	3	20	55	75	3
	V	22U5EXT601	Extension Activities	-	-	50	-	50	2
				30				**600**	**24**
			Total					**3750**	**150**
Additional Credit (Optional)			Semester II - VI						**10 $**

Basic Tamil -Students who have not studied Tamil upto 12th standard.

##Advanced Tamil – Students who have studied Tamil language upto 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.

* NME – Student shall choose any one course out of three courses.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

$ - Not included in Total marks & CGPA Calculation

List of Skill Enhancement Courses Offered by the Department (Choose any one of the paper)

Skill Enhancement Course	Course Code	Name of the Course
Skill Enhancement Course II	23U4ACS301	Human Resource Management
	23U4ACZ302	Photoshop - Practical
	24U4CPS303	Industrial Law
Skill Enhancement Course V	23U4ACS404	Advertising and Sales Promotion
	23U4ACZ405	Finance Modelling Through Spreadsheet - Practical
	23U4CPS406	Principles of Marketing
Skill Enhancement Course VII	23U4ACS507	Enterprise Resource Planning
	23U4ACZ508	Financial Statement Analysis - Practical
	23U4ACZ509	Statistical Package for Social Sciences - Practical
Skill Enhancement Course X	23U4ACS610	Cyber Security and Law
	23U4ACZ611	Instrumental Enhancement in Banking - Practical
	23U4CPS612	Fundamentals of Insurance

List of Discipline Specific Elective Papers Offered by the Department (Choose any one of the paper)

Elective Paper	Course Code		Name of the Course
Discipline Specific Elective Paper - I	23U3ACE501	A	Brand Management
	23U3CPE502	B	Corporate Governance and Business Ethics
	24U3ACE503	C	Consumer Affairs
Discipline Specific Elective Paper - II	23U3ACE604	A	Business Finance
	24U3ACE605	B	Entrepreneurial Development
	23U3CPE606	C	Supply Chain Management
Discipline Specific Elective Paper - III	23U3ACE607	A	Investment Management
	23U3CPE608	B	Financial Management
	23U3CPE609	C	Indian Taxation

Extra Departmental Course offered by the Department to other Department Students

S. No.	Course Code	Name of the Course
1	24U4AC3ED1	Accounting Practical
2	24U4AC3ED2	Taxation Services - Practical

Intra School Course offered by the Department to other Department Students (within the School)

S. No.	Subject Code	Name of the Subject
1.	22U4VBOE01	Design Ecosystem
2.	22U4VBOE02	Design Thinking
3.	22U4VBOE03	Disaster Management
4.	22U4VBOE04	Environmental Pollution and Waste Management (EMS)
5.	22U4VBOE05	History of Ancient India
6.	22U4VBOE06	Indian Knowledge System
7.	22U4VBOE07	Principles of Intellectual Property Rights
8.	22U4VBOE08	Science, Society and Culture
9.	22U4VBOE09	Community Engagement
10.	22U4VBOE10	Emotional Intelligence
11.	22U4VBOE11	Fundamentals of Tourism
12.	22U4VBOE12	Health Education
13.	22U4VBOE13	Media and Politics
14.	22U4VBOE14	Positive Psychology and Work Life

S. No.	Subject Code	Name of the Subject
15.	22U4VBOE15	Professional Ethics
16.	22U4VBOE16	The Science of Happiness
17.	NCC	

- Students shall opt any course within their Schools.
- NCC – Students who qualify NCC B Certificate Examination need not appear for these open Electives. The Credits shall be transferred.

Self Study Paper offered by Commerce Department

S. No.	Semester	Course code	Course Title
1	Semester II to V	22UACSS01	Capital Market Operations
2		22UACSS02	Personal Investment Management

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Course Code	Title		
23U3CPC101	Core Paper – I : Financial Accounting I		
Semester : I	Credits : 4	CIA : 25 Marks	ESE: 75Marks

B.Com PA

Course Objective	Enable the students to learn basic principles of accountancy and make students understand the basic Concepts and Conventions of Accounting Transaction.
Course Category	Employability
Development Needs	Global
Course Description	Recall Accounting Concepts and Conventions and use accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Problem Solving Method	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement	Problem Solving Method	Work Sheet
CO 3	Prepare final accounts	Problem Solving Method	Class Participation
CO 4	Apply depreciation methods	Problem Solving Method	Assignment
CO 5	Prepare consignment and joint venture accounts	Problem Solving Method	Work Sheet

Course Content **Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping Accounting Concepts and Conventions Journal – Ledger – Subsidiary books. (Basic accounting Concepts)	1 1 1	1 2 2B,3
		Instructional Hours	**15**
II	Trial balance - Errors and rectification Bank Reconciliation Statement	1 1	4 9
		Instructional Hours	**15**
III	Final Accounts of a sole trader with adjustments	1	12,13
		Instructional Hours	**15**
IV	Receipts and Payment, Income Expenditure Account and Balance sheet Accounts of Professionals	1	26 34
		Instructional Hours	**15**

V	Accounting for Depreciation – need and Significance of depreciation-Methods of providing depreciation–Straight Line Method, Written Down Value Method, Annuity Method. Reserves and Provisions	2	11 10
		Instructional Hours	**15**
		Total Hours	**75**

Text Book(s):	1. S.P.Jain& K. L. Narang, Financial Accounting, Kalyani Publishers, 2008. 2. T.S.Reddy, A.Murthy, Financial Accounting, Margham Publications, 2015. 3. T.S.Reddy, A.Murthy, Advanced Accounting, Margham Publications,2015.
Reference Book(s):	1. Shukla M.C.,Y.S. Grewel.,S.C.GUPTA Advanced Accounts S Chand & Company Private Limited, New Delhi 26th revised Edition , 2019 2. Gupta R. L, advanced accounting, sultan Chand & sons, New Delhi, 2020
Web Reference (URLs):	1 https://youtu.be/Hs-U3jAvqo4 2 https://www.youtube.com/watch?v=MJIngOTc-PA 3 https://youtu.be/UxfPGWlxgHQ

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
5	5	6	3	3	3	25

Mapping

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	H	M	M	M	M	M	M	M	H
CO2	H	M	M	H	H	M	M	M	L	M	H	M	M
CO3	M	M	M	M	M	M	H	M	M	M	L	H	M
CO4	H	M	M	H	M	M	M	M	M	H	M	M	H
CO5	M	H	M	M	H	L	H	L	M	M	M	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Gowri Kutty R	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPC102	**Core Paper – II Business Law**		
Semester: I	**Credits: 4**	**CIA: 25 Marks**	**ESE: 75 Marks**
B.Com PA			
Course Objective	To acquire knowledge on Law of Contract and relevant laws.		
Course Category:	Skill Development		
Development Needs	Regional		
Course Description:	Business law is the body of law which governs business and commerce and is often considered to be a branch of civil law and deals both with issues of private law and public law.		

Course Outcomes		**Teaching Methods**	**Assessment Methods**
CO 1	Knowledge on various types of contract.	Flipped Teaching	Poster Making
CO 2	Able to know Consideration and Law relating to Minor, Unsound Mind, and Persons Disqualified by Law.	Lecture Method	Seminar
CO 3	Understand the Contract of Indemnity and Guarantee.	Lecture Method	Assignment
CO 4	Acquire knowledge on Sale of Goods Act, 1930.	Lecture Method	Poster Making
CO 5	Awareness on Limited Liability Partnership Act, 2008.	Flipped Teaching	Assignment

Course Content **Instructional Hours/ Week : 5**

Unit	Description	Text Book	Chapters
I	Contract – Introduction– Law of Contract – Essential Elements of Valid Contract– Types of Contracts	2	12
	Offer – Legal Rules relating to Offer– Acceptance–Essentials of Valid Acceptance– Revocation of Offer and Acceptance	1	6
		Instructional Hours	**15**
Suggested Learning Methods: Mind Mapping			
II	Consideration–Essentials of Valid Consideration –Capacity to Contract – Law relating to Minor, Unsound Mind– Persons Disqualified by Law – Performance of Contract–Modes of Performance– Quasi Contract	1	1, 3, 5
		Instructional Hours	**15**
Suggested Learning Methods : Case Study			
III	Discharge of Contract – Modes of Discharge– Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety. Bailment and Pledge – Contract of Agency	1	2, 3
		Instructional Hours	**15**
Suggested Learning Methods : Case Study			
IV	Sale of Goods Act, 1930– Sale and Agreement to Sale – Conditions and Warranties – Law of Carriage of Goods	1	2, 3

	Instructional Hours		**15**
Suggested Learning Methods : Case Study			
V	The Limited Liability Partnership Act, 2008: Salient Features of LLP – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Partners and Designated Partners – Incorporation Document – Incorporation by Registration – Partners and their Relationship.	W1	2, 3
	Instructional Hours		15
Suggested Learning Methods : Group Discussion			
	Total Hours		**75**

Text Books :	1. N.D.Kapoor,**Business Law**, Sultan Chand & Sons, 2014. 2. R.S.N.Pillai & Bhagavathi, **Business Law,**S.Chand & Sons,2013.
Reference Books :	1. N.D.Kapoor, **Elements of Commercial Law,**S.Chand &Sons,2014. 2. M.C.Kuchhal,**Mercantile Law**',Vikas Publications,2013.
Web Reference (URLs) :	1. https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf

Tools for Assessment (25Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	M	M	M	M	H	M	M	M	M
CO2	M	M	M	H	M	M	L	M	H	H	M	M	M
CO3	M	L	M	M	M	H	M	M	H	H	M	M	H
CO4	M	M	H	M	M	H	M	M	M	M	H	H	M
CO5	L	M	M	M	M	M	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.P.Shiney	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPC204	Core Paper – IV : Financial Accounting II		
Semester: II	Credits:4	CIA: 25 Marks	ESE: 75 Marks

(B.Com.PA)	
Course Objective	Make students understand the fundamentals of accounting.
Course Category	Employability
Development Needs	Global
Course Description	To learn about the preparation of accounts using single entry system and understand basic concepts of partnership accounts.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To make the students learn about single entry system	Near Pod	Assignment
CO 2	Analyse financial statements of non- profit organisation	Cue Think	Work Sheet
CO 3	To understand partnership accounts	Near Pod	Class Participation
CO 4	To learn about amalgamation and dissolution of partnership	Cue Think	Watch-Summarise-Question
CO 5	To make the students to know about insolvency of partners	Near Pod	Rapid Fire Question

Offered by	Commerce

Course Content	Instructional Hours / Week : 6

Unit	Description	Text Book	Chapters
I	Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry	1	**1**
	Calculation of missing figures	1	**2**
	Instructional Hours		**18**
Suggested Learning Methods: Flipped Class			
II	Preparation of Financial Statements of Non-Profit	1	3
	Organization	1	4
	Instructional Hours		**18**
Suggested Learning Methods : Mind Mapping			
III	Partnership Accounts – Admission of Partner- Retirement and Death of partnership	1	7
	Instructional Hours		**18**
Suggested Learning Methods : Cooperative Learning			
IV	Amalgamation and Dissolution of partnership firms (only Simple dissolution	1	22
	Instructional Hours		**18**
Suggested Learning Methods : Student-Centered learning			
V	Insolvency of un-dividing partners - Insolvency of all partners	1	11
	Instructional Hours		**18**

Suggested Learning Methods : Case Study	
Total Hours	**90**
NOTE: Distribution of Marks: Theory 20% and Problems 80%	
Text Books	1. S.P.Jain& K. L. Narang, **Financial Accounting**, Kalyani Publishers,2008. 2. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015. 3. T.S.Reddy, A.Murthy, **Advanced Accounting**,MarghamPublications,2015.
Reference Books	1. Shukla M.C.,Y.S. Grewel.,S.C. GUPTA Advanced Accounts S Chand & Company Private Limited ,New Delhi 26th revised Edition , 2013
Web. URLs	1. https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf 2. https://core.ac.uk/download/pdf/33797479.pdf

Tools for Assessment 25 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
5	**5**	**6**	**3**	**3**	**3**	**25**

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	H	M	M	M	M	H	L	H	H	M	M
CO2	L	H	M	M	M	M	H	M	L	H	H	M	M
CO3	M	H	M	M	H	M	M	H	L	H	H	M	M
CO4	M	M	L	M	H	M	M	H	L	M	H	H	M
CO5	M	H	H	H	M	M	M	H	L	M	H	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Gowri Kutty R	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPC205	**Core Paper – V Company Law and Secretarial Practice**		
Semester: II	**Credits: 4**	**CIA : 25 Marks**	**ESE : 75 Marks**
(B.Com PA)			
Course Objective:	Enhance the students have thorough knowledge on formation of company documents required and acts pertaining to it		
Course Category:	Employability		
Development Needs:	Global		
Course Description:	To enlighten the student's knowledge on Companies Act.		

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To know the procedure for formation of company	Lecture Method	Assignment
CO 2	Knowledge on preparing memorandum of association and articles of association	Flipped Teaching	Poster Presentation
CO 3	Ability to prepare prospects	Lecture Method	Assignment
CO 4	Inculcate role and importance of company secretary	Lecture Method	Poster Presentation
CO 5	Capacity to convene meeting and drafting of correspondences	Flipped Teaching	Seminar

Offered by	**Commerce**
Course Content	**Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapters
I	Company- definition- characteristics- kinds- privileges of private company Formation of a company	1	1, 12, 13, 14
	Instructional Hours		**12**
Suggested Learning Methods: Group Discussion			
II	Memorandum of association meaning- purpose- alteration of memorandum- doctrine of ultra vires Articles of association- meaning- forms- contents- alteration of articles- doctrine of indoor management	2	8-11, 13, 16, 17
	Instructional Hours		**12**
Suggested Learning Methods: Group Discussion			
III	Prospectus- definition- contents- deemed prospectus – misstatement in prospectus Kind of shares and debentures Winding up- meaning- modes of winding up- amendment as per companies Act 2013& 2015	2	18, 19, 20
	Instructional Hours		**12**
Suggested Learning Methods : Peer Tutoring			
IV	Company Secretary- meaning- types- position- qualities- qualification- appointments and dismissals- power- rights- duties- liabilities of a company secretary Role of a company secretary- latest amendment as per companies Act 2013- registration of companies, Appointment and qualification of directors. Latest amendments as per companies Act 2015- paid up capital, business certificate, seal of the company	2	24, 25
	Instructional Hours		**12**

Suggested Learning Methods : Mind Mapping			
V	Kinds of company meetings- board of directors meeting- statutory meeting- annual general meeting- extra ordinary general meeting – duties of a company secretary to all the company meetings- virtual meeting Drafting of correspondence- relating to the meetings- notices- agenda- chairman's speech- writing of minutes	12	CC2, OC 3, OC 1 19
		Instructional Hours	**12**
Suggested Learning Methods : Mind Mapping			
		Total Hours	**60**

Text Books :	1. Kapoor N.D. company law and secretarial practices, Sultan Chand & sons, New Delhi,2014. 2. N.D.Kapoor, "Business Laws" Sultan Chand and Sons, New Delhi, 2014. 5th Edition
Reference Books :	1. R.S.N.Pillai and Bagavathi "Business Law", S.Chand and Company, New Delhi, 3rd Edition 2014. 2. M.C.Kuchaal "Mercantile Law", Sultan Chand and Sons, New Delhi, 2013, 6th Edition
Web. URLs	1. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf 2. https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	TOTAL
5	5	6	3	3	3	25

Mapping

CO\ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3	PSO 4	PSO5
CO1	M	M	H	L	M	M	M	M	M	M	L	H	M
CO2	L	L	M	M	M	H	M	L	H	M	M	L	M
CO3	M	M	H	M	M	L	M	M	M	L	M	H	M
CO4	L	M	M	M	M	M	H	M	M	M	H	M	L
CO5	M	M	M	M	M	M	L	H	M	M	L	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Manimekala	Dr.M.Shanthana Lakshmi

Course Code	Title		
24U3ACP309	Core Paper - IX Digital Payment System - Practical		
Semester: III	Credits: 3	CIA: 30 Marks	ESE: 45 Marks
(Common to B.Com. PA/Banking)			

Course Objective	It is a flagship programme of the Government of India with a vision to transform India into a digitally empowered society and knowledge economy
Course Category	Skill Development
Development Needs	Global
Course Description	It is the transfer of value from one account to another using a digital medium.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Awareness of Debit and Credit Cards.	Flipped Classroom	Models
CO 2	Learn about Gpay and UPI in digital mode.	Flipped Classroom	Demonstration
CO 3	Understand about the Phonepe in Fund Transfer.	Video Lessons	Report
CO 4	Know about Paytm Transferring Fund Using QR Code.	Flipped Classroom	Demonstration
CO 5	Knowledge on Razor Pay and WhatsApp Pay in Transferring Fund.	Video Lessons	Models

Offered by Commerce

Course Content	Instructional Hours / Week : 3

S. No.	Description
1	Prepare Debit Cum ATM Card and Mention the Uses of the Card.
2	How to Transfer Fund using ATM Card.
3	Prepare Credit Card and Mention the Uses of the Card.
4	How to Transfer amount through Gpay to Bank Account.
5	How to Pay amount through Gpay to UPI, QR Code and Gpay Number.
6	How to Transfer amount through Phonepe to Bank Account.
7	How to Pay amount through Phonepe to UPI, QR Code and Phonepe Number.
8	How to Transfer amount through Paytm to Bank Account.
9	How to Pay amount through Paytm to UPI, QR Code and Paytm Number.
10	How to Transfer and Pay amount through Razor Pay and WhatsApp Pay.
Total Hours	**45 Hrs**

Tools for Assessment (30 Marks)

Creative Thinking	Lab Performance	Report	Test 1	Test 2	Observation Note	Total
5	5	5	5	5	5	30

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M	H	L	M	L	H	H	M	M
CO2	M	H	M	H	H	M	H	M	M	H	H	M	L
CO3	L	M	H	H	M	H	H	L	M	H	H	M	H
CO4	L	H	M	H	M	H	H	L	M	H	M	H	L
CO5	H	M	H	H	M	M	H	L	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.P.Shiney	Dr. M. Shanthana Lakshmi

Course Code	Title		
24U4CPS303	**Skill Enhancement Course II (C) Industrial Law**		
Semester: III	**Credits: 3**	**CIA: 20 Marks**	**ESE: 55 Marks**

Course Objective	The course provides knowledge on factories act, workmen compensation, payment of bonus act, employees provident fund and miscellaneous provisions and payment of gratuity act.
Course Category	Employability
Development Needs	Global
Course Description	This course covers the elements of Industrial law. Topics include knowledge on Workman compensation fund, payment of bonus act and employers provident fund

Course Outcomes		**Teaching Methods**	**Assessment Methods**
CO 1	Grasp the fundamental principles of factories act	Lecture Method	Assignment
CO 2	Awareness of workmen compensations.	Flipped classroom Method	Seminar
CO 3	Ability to know the payment of bonus act	Google classroom Method	Poster making
CO 4	Knowledge on employers provident fund	Group Discussion Method	Class participation
CO 5	Ability to know the payment of gratuity act	Lecture Method	Quiz

Offered by	**Commerce**
Course Content	**Instructional Hours / Week :3**

Unit	**Description**	**Text Book**	**Chapters**
I	Factories Act 1948	2	2
	Instructional Hours		**09**
Suggested Learning Methods : Mind Mapping			
II	The Workmen Compensation Act 1923	1	2
	Instructional Hours		**09**
Suggested Learning Methods :Open book Study			
III	The Payment of Bonus Act 1966	1	6
	Instructional Hours		**09**
Suggested Learning Methods :Group Leaning			
IV	The Employees Provident Funds	1	4
	Miscellaneous Provisions Act 1952	1	4
	Instructional Hours		**09**
Suggested Learning Methods :Role Play			
V	The Payment of Gratuity 1972	1	5

Instructional Hours	09
Suggested Learning Methods : Case Studies	
Total Hours	45

Text Books	1. N. D. Kapoor, Elements of Industrial Law, Sultan Chand &Sons,2005. 2. P. P. S. Gogna, A Text Book of Mercantile Law", S.Chand& Company Ltd New Delhi,2008.
Reference Books	1. N .D .Kapoor, Company Law, Sultan Chand & Sons, New Delhi,2005. 2. P. L. Malik, Industrial Law, Eastern Book Company,2003.
Web. URLs	https://www.icsi.edu/media/website/IndustrialLabour&GeneralLaws.pdf http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e003%20Core%2019%20-%20Industrial%20Law%20-%20VI%20Sem.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Poster Making	Seminar	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	H	M	M	M	M	M	M	H	M	M
CO2	M	M	L	M	L	M	M	H	M	M	L	M	M
CO3	M	M	L	M	L	M	M	M	M	M	M	L	H
CO4	M	M	M	M	M	L	M	M	M	M	H	M	M
CO5	M	H	M	M	M	M	M	M	M	M	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Gowri Kutty R	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPC411	**Core Paper – XI Advanced Corporate Accounting**		
Semester: IV	**Credits: 3**	**CIA: 20 Marks**	**ESE: 55 Marks**

(B.Com PA)

Course Objective	To upgrade in corporate accounting of advanced model
Course Category	Employability
Development Needs	National
Course Description	To impart knowledge on corporate accounting methods and procedures and develop skills in the preparation of accounting statements.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To Compute the Pre and Post Acquisition, Minority Interest and Cost of Control.	Near Pod	Assignment
CO 2	To understand the different concept of Bank Companies with schedules	Cue Think	Work Sheet
CO 3	Able to prepare the Insurance Company with schedule	Near Pod	Class Participation
CO 4	Compute the Electricity Company and clear profit & reasonable return	Cue Think	Watch-Summarise-Question
CO 5	Able to compute the clear profit & reasonable return	Near Pod	Rapid Fire Question

Offered by | **Commerce**

Course Content | **Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapters
I	Accounts of Holding Companies: Definition – Holding Companies	**1**	**1**
	Subsidiary Company – Calculation of Pre-Acquisition and Post Acquisition Profit	**1**	**2**
	Cost of Control or Capital Reserve – Minority Interest – Revaluation of Assets and Elimination of Common transactions - Treatment of Unrealized Profit	**1**	**3**
		Instructional Hours	**12**
Suggested Learning Methods : Flipped Class			
II	Accounts of Bank Companies: Meaning-Classification of Bank Advances-Provisions	**1**	**5**
	Tax planning with reference to sale of scientific research Assets	**1**	**4**
		Instructional Hours	**12**
Suggested Learning Methods : Mind Mapping			
III	Accounts of Insurance Companies - Meaning-Types of Insurance The General-Accounts of life and general insurance business	2	12
	Ascertainment of Profit under life insurance business.	2	13
		Instructional Hours	**12**
Suggested Learning Methods :Cooperative Learning			

IV	Double Account system including Accounts of Electricity Companies : Meaning –Special features –Difference between single account system and Double account system	1	6
		Instructional Hours	12
Suggested Learning Methods : Student-Centered learning			
V	Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet	1	26
	Clear profit-Reasonable return-Capital base	3	31
		Instructional Hours	**12**
Suggested Learning Methods : Case Study			
		Total Hours	**60**

NOTE: **Distribution of Marks: Theory 20% and Problems 80%**

Text Books	1. T.S.Reddy, A.Murthy, **Corporate Accounting**, Margham Publications, 2015. 2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013. 3. T.S.Reddy A.Murthy, **Advanced Accounting**, Margham Publications, 2015.
Reference Books	1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005. 2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007. 3. Tulsian P.C., **Advanced Accountancy**, Tata McGraw Hill Publishing Co., Ltd New Delhi. 2014. 4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy,** Vikas Publishers, 2010.
Web. URLs	https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Accounts%20of%20Holding%20Companies%20Part-1.pdf http://osou.ac.in/eresources/DIA-05-Block-04.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M	L	L	H	M	H	H	H	M
CO2	M	H	H	H	M	H	H	H	M	H	H	H	M
CO3	L	H	H	M	M	H	H	H	M	H	H	M	M
CO4	L	H	H	H	H	H	H	H	L	M	M	H	M
CO5	H	H	M	L	M	L	M	M	L	H	H	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Vani Bagvathi M	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U4CPA404	Allied Paper - IV Financial Markets		
Semester: IV	Credits: 3	CIA: 20 Marks	ESE: 55 Marks
(B.Com PA)			

Course Objective	To enable the students to know functioning of Indian Financial Markets
Course Category	Employability
Development Needs	Global
Course Description	To enlighten the student's knowledge on Financial Markets Concepts.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Define functions of Indian financial markets	Lecture Method	Assignment
CO 2	Explain role and functions of merchant banking	Flipped classroom	Seminar
CO 3	Able to know the regulatory framework & Indian securities market	Google classroom	Poster making
CO 4	Classify the financial intermediaries	Group Discussion	Class participation
CO 5	Outline the new modes of financial markets	Google Forms	Quiz

Offered by	**Commerce**
Course Content	**Instructional Hours / Week :3**

Unit	Description	Text Book	Chapters
I	Financial Markets- Structure of Financial Markets – Financial Investment- Money Market in India-Indian Capital Markets.	1	1
	Difference between Money Market and Capital Market- Classification and objective of Indian Money and market structure of Capital Market –Indian Financial System	1	2
		Instructional Hours	**9**
	Suggested Learning Methods : Case Study		
II	Markets for Corporate Securities – New Issue Markets– Functions - issue Mechanism.	1	3
	Merchant Banking – Role and Functions of Merchant-Banking in India	1	9
		Instructional Hours	9
	Suggested Learning Methods :Case Study		
III	Secondary Market – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions- Role of SEBI- Regulation of Stock Exchange	1	4
		Instructional Hours	9
	Suggested Learning Methods : Case Study		
IV	Banks as a Financial Intermediaries – Commercial Banks Role in Financing – IDBI- IFCI- LIC- GIC	2	34
	Mutual Funds and Investment Companies	1	13
		Instructional Hours	**9**
	Suggested Learning Methods :Role Play		

V	New Modes of Financing–Leasing as Sources of Financing- forms of Leasing	1	11
	Venture Capital – dimension Functions – Venture Capital in India	1	12
	Factoring – Types – Modus Operations of Factoring – Factoring as Source of Finance	1	14
		Instructional Hours	**9**
	Suggested Learning Methods : Case Studies		
		Total Hours	**45**
NOTE: Distribution of Marks: Theory 100 %			

Text Books	1. Gordon E., and Natarajan K, Financial Markets and Services, Himalaya Publishing House, New Delhi.,2014. 2. Gurusamy. S, Financial Markets and institutions, Tata McGraw Hill, New Delhi, 2014.
Reference Books	1.Bhole. L. M, Financial Markets and Institutions, Tata McGraw Hill, New Delhi, 2014. 2.Varshney. P.N, Indian Financial System, Sulthan Chand & Sons, New Delhi,2013. 3.Khan. M.Y, Indian Financial System, Tata McGraw Hill, NewDelhi,2014.
Web. URLs	1.https://images.topperlearning.com/topper/revisionnotes/8010_Topper_21_101_504_553_10202_Financial_Markets_up201904181810_1555591221_2538.pdf 2.http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Poster Making	Seminar	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Vani Bagvathi	Dr. M. Shanthana Lakshmi

<table>
<tr><th>Course Code</th><th colspan="3">Title</th></tr>
<tr><td>23U3ACP412</td><td colspan="3">Core Paper – XII Computer Application Practical II (Tally Prime)</td></tr>
<tr><td>Semester: IV</td><td>Credits: 2</td><td>CIA: 20 Marks</td><td>ESE: 30 Marks</td></tr>
<tr><td colspan="4">(Common to B.Com PA/Banking)</td></tr>
</table>

Course Objective:	Enable students know and practice the legal documents used in Business organizations.
Course Category:	Skill Development
Development Needs:	Global
Course Description:	The tally Prime is an accounting software package that allows you to track and manage all of your accounts, sales, debts, and other business-related information. Tally courses are widely used in India and allow you to effortlessly track all of your spending with just a few clicks.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to prepare final accounts in tally software.	Hands on training	Demonstration
CO 2	Effective maintenance of stock details.	Applications process	Verification
CO 3	Ability to control expired goods.	Experiential Learning	Presentation
CO 4	Skilful in analyzing financial position through tally software.	Hands on training	Demonstration
CO 5	Analyze the financial position of the company through ratios	Flipped Classroom	Verification

Offered by	**Commerce**
Course Content	**Instructional Hours / Week : 3**

Sl. No	List of Programs (10 Programs) Computer Lab
1	Company creation and alteration
2	Ledger creation and alteration
3	Prepare the Trial Balance
4	Final account of the company with Adjustments
5	Inventory Management : Stock Group, Stock Categories, Stock Items and Godown
6	Expired goods
7	Bill wise statements
8	Bank Reconciliation Statement (BRS)
9	GST Bills
10	Generation of inventory books, Import of Data, reports and Ratio analysis
	Total Hours **45**

Tools for Assessment (20 Marks)

Creative thinking	Lab performance	Report	Test I	Test II	Observation Note	Total
3	3	3	4	4	3	**20**

Mapping													
CO/PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	L	M	H	H	M	L	M	H	H	M	L	M
CO2	M	H	M	L	H	M	H	M	L	H	M	H	M
CO3	M	H	L	H	L	M	H	L	H	L	M	H	L
CO4	M	H	M	L	H	M	H	M	L	H	M	H	M
CO5	H	M	H	M	M	H	M	H	M	M	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Vrindha A	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U4CPS406	Skill Enhancement Course V (C)- Principles of Marketing		
Semester: IV	Credits: 3	CIA: 20 Marks	ESE: 55 Marks

Course Objective	To gain thorough knowledge on Modern marketing and other marketing concepts.
Course Category	Skill Development
Development Needs	Global
Course Description	To acquire knowledge on marketing in business operations.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the basic marketing concepts.	Lecture Method	Assignment
CO 2	Knowledge on Modern marketing concept.	Flipped classroom	Seminar
CO 3	Understand about different function of marketing and customer relationship management.	Google classroom	Poster making
CO 4	Understand about Customer behaviour and decisions	Group Discussion	Class participation
CO 5	Knowledge on Personal selling and global marketing.	Google Forms	Quiz

Offered by	**Commerce**
Course Content	**Instructional Hours / Week : 3**

Unit	Description	Text Book	Chapters
I	Definition of Market and Marketing –Marketing process- Role of Marketing in Economic development- Approaches in marketing	2	1
	Instructional Hours		**9**
Suggested Learning Methods : Case Study			
II	Micro environment -Macro environment – Marketing Environment	1	3
	Assessing Marketing Information Needs- Developing Marketing Information	1	4
	Instructional Hours		9
Suggested Learning Methods :Case study			
III	Marketing Research –Customer Relationship Management (CRM)- Distributing and using marketing Information Marketing Information consideration	1	4
	Instructional Hours		**9**
Suggested Learning Methods :Case Study			
IV	Consumer behaviour – Characteristics affecting consumer behaviour-Types of buying decision-buyers decision process-	1	5

	Consumer behaviour across international Borders		
	Instructional Hours		**9**
Suggested Learning Methods :Case Study			
V	Personal selling –Personal selling Process –Sales promotion-Online Marketing – Pricing Strategies-Marketing Ethics – Marketing Social responsibility –Global marketing today	1	16,17,19&20
	Instructional Hours		**9**
Suggested Learning Methods : Case Studies			
	Total Hours		**45 Hrs**

Text Books	1. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice-Hall of India Private Limited, New Delhi, 2006. 2. Kathiresan and Dr.Radha, Marketing, Prasanna Publishers, 2008.
Reference Books	1. R.S.N. Pillai and Bhagavathi, Marketing Management, S. Chand and Company Ltd., 2014. 2. Ashok Jain and Pallavi Jain, Principles of Marketing, V K Global Publication, New Delhi, 2014. 3. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2014. 4. Sherlekhar, Modern Marketing, Himalaya Publishing house, Bombay, 2011.
Web. URLs	1. https://www.youtube.com/watch?v=jSx8Stw1k6c 2. https://www.youtube.com/watch?v=CsYVn2wTgtU

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO 2	P O3	PO4	PO5	PO6	PO7	PO 8	PSO 1	PSO 2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.P.Shiney	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPC515	**Core Paper – XV Financial Reporting**		
Semester: V	**Credits: 3**	**CIA: 20 Marks**	**ESE: 55 Marks**

Course Objective	To provide students in-depth technical and conceptual knowledge of advanced Accounting by developing skill in analyzing, deconstructing and determining conceptual shifts in Financial Reporting Standards (FRS)
Course Category	Employability, Skill development and Entrepreneurship
Development Needs	National
Course Description	To acquire knowledge in the field of formulating accounts and report preparation

Course Outcomes		**Teaching Methods**	**Assessment Methods**
CO 1	Ability to understand the basic conceptual framework	Lecture Method	Assignment
CO 2	Knowledge on Regulatory Framework	Flipped classroom	Seminar
CO 3	Construct balances in consolidated financial statements	Google classroom	Poster making
CO 4	Analyze the financial performance	Group Discussion	Class participation
CO 5	Knowledge on financial statement and interpretations	Google Forms	Quiz

Offered by	**Commerce**
Course Content	**Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapters
I	Conceptual Frame work for financial reporting: The need for conceptual frame work- Understand ability, relevance and comparability-recognition	1	1
		Instructional Hours	**12**
Suggested Learning Methods : Mind Mapping			
II	A Regulatory Framework for Financial Reporting: Reasons for the existence of a regulatory framework – the standard setting process – specialized, not-for-profit, and public sector entities.	1	3
		Instructional Hours	**12**
Suggested Learning Methods :Open book Study			
III	Financial Statements: Statement of cash flows – Accounting for inventory – Financial assets and financial liabilities – Leases – Provisions – contingent assets and contingent liabilities	1	5
		Instructional Hours	**12**
Suggested Learning Methods :Group Leaning			
IV	Reporting Financial Performance: Regulatory requirements relating to the preparation of financial statements – taxation - structure and contents of financial statements presented under IFRS.	1	7

	Instructional Hours		**12**
Suggested Learning Methods :Role Play			
V	Analysing and Interpreting Financial Statements: Limitations of financial statements – Computation of financial ratios – analysis and interpretation of an entity's financial statements - Accounting and Auditing Standards	1	9
	Instructional Hours		**12**
Suggested Learning Methods : Case Studies			
	Total Hours		**60**
NOTE: Distribution of Marks: Theory 80 % and Problems 20 %			

Text Books	Bill Collins.B and William Mckeith.J, Financial Accounting and Reporting, McGraw-Hil Education, 3rd edition, 2014.
Reference Books	Daniel.W. Collins, W.Bruce Johnson, Financial Reporting and Analysis, McGraw-HilEduction 2014.
Web. URLs	1. https://www.studocu.com/en-gb/document/university-of-westminster/accounting-and-finance-fundamentals-core/financial-reporting-fr-study-notes/5285945 2. http://14.139.185.6/website/SDE/financial_reporting_on31Dec2016.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.P.Shiney	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPE502	Discipline Specific Elective Paper I (B) - Corporate Governance and Business Ethics		
Semester: V	Credit: 3	CIA: 25 Marks	ESE: 75 Marks

Course Objective	Students should be well versed in concepts of entrepreneur, knowledge on the financial institution, project report incentives and subsidies.
Course Category	Entrepreneurship, Skill Development
Development Needs	National
Course Description	To acquire knowledge on basic strategies of entrepreneurship.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the concept of Corporate Governance	Lecture Method	Assignment
CO 2	Able to know the Corporate Governance System	Flipped classroom	Seminar
CO 3	Knowledge on Professional Ethics	Google classroom	Poster making
CO 4	Ability to know business ethics	Group Discussion	Class participation
CO 5	Acquire knowledge on Ethics and Business system	Google Forms	Quiz

Offered by	**Commerce**

Course Content	**Instructional Hours / Week :5**

Unit	Description	Text Book	Chapters
I	Corporate Governance – Code of Corporate Practices	1	1
	Social Responsibility of Corporate, Corporate Social Reporting	1	1
	Corporate Governance and the Role of Board of Directors	2	3
		Instructional Hours	**15**
Suggested Learning Methods : Mind Mapping			
II	Corporate Governance System worldwide – Corporate Disclosure and Investor Protection	1	11
	Corporate Disclosure and Investor Protection in India	2	10
		Instructional Hours	**15**
Suggested Learning Methods :Open book Study			
III	Corporate Governance and Professional Ethics	2	4
	Ethical Issues related to Advertisements, Finance and Investment	2	2
	Problems relating to stress in Corporate management and Protection of Stakeholders	1	30,31

		Instructional Hours	**15**
Suggested Learning Methods :Group Leaning			
IV	Business Ethics – Nature – Scope – Purpose of ethics	1	14
	Importance of Ethics – Moral standards – Ethical Principles in Business	1	15
		Instructional Hours	**15**
Suggested Learning Methods :Role Play			
V	Ethics and Business system – Markets – Environment – Trade – Consumer Production and Marketing	2	5
		Instructional Hours	**15**
Suggested Learning Methods : Case Studies			
		Total Hours	**75**
NOTE: Distribution of Marks: Theory 100 %			

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Text Books	1. Mathur UC, Corporate Governance & Business Ethics, Vikas Publishing House Private Ltd,New Delhi, 8th Edition, 2003. 2. Laura P Hartman Abha Chatterjee, Business Ethics, Sultan Chand & Sons educational Publishers, 2004.
Reference Books	1. Chakaraborty, Values and Ethics for Organizations, OUP/OIPNew Delhi, 10th Edition,2005
Web. URLs	1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdf 2 2. https://www.redalyc.org/journal/3579/357966632010/357966632010.pdf

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms. Vani Bagvathi	Dr. M. Shanthana Lakshmi

<table>
<tr><th>Course Code</th><th colspan="3">Title</th></tr>
<tr><td>23U3CPC617</td><td colspan="3">Core Paper – XVII Auditing and Assurance</td></tr>
<tr><td>Semester: VI</td><td>Credits: 3</td><td>CIA: 20 Marks</td><td>ESE: 55 Marks</td></tr>
<tr><td colspan="4">B.Com PA</td></tr>
<tr><td>Course Objective</td><td colspan="3">To enrich the students to gain working knowledge of generally accepted auditing procedures and techniques</td></tr>
<tr><td>Course Category</td><td colspan="3">Employability</td></tr>
<tr><td>Development Needs</td><td colspan="3">Global</td></tr>
<tr><td>Course Description</td><td colspan="3">To enlighten the student's knowledge on Auditing Procedures and Concepts.</td></tr>
</table>

<table>
<tr><th colspan="2">Course Outcomes</th><th>Teaching Methods</th><th>Assessment Methods</th></tr>
<tr><td>CO 1</td><td>Knowledge on Auditing and Assurance Standards</td><td>Lecture Method</td><td>Assignment</td></tr>
<tr><td>CO 2</td><td>Knowledge on Auditing documents</td><td>Flipped classroom Method</td><td>Seminar</td></tr>
<tr><td>CO 3</td><td>Skill to obtain and verify Supporting Documents</td><td>Google classroom Method</td><td>Poster making</td></tr>
<tr><td>CO 4</td><td>Capacity to do test checking</td><td>Group Discussion Method</td><td>Class participation</td></tr>
<tr><td>CO 5</td><td>Ability to audit different types of Undertakings</td><td>Google Forms Method</td><td>Quiz</td></tr>
<tr><td>Offered by</td><td colspan="3">Commerce</td></tr>
<tr><td colspan="2">Course Content</td><td colspan="2">Instructional Hours / Week : 5</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Description</th><th>Text Book</th><th>Chapters</th></tr>
<tr><td rowspan="2">I</td><td>Auditing Concepts –Basic Principles governing an audit, Ethical principles and concept of Auditors Independence, Relationship of auditing with other disciplines.</td><td>1</td><td>2</td></tr>
<tr><td>Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.</td><td>1</td><td>1</td></tr>
<tr><td colspan="3" align="right">Instructional Hours</td><td>15</td></tr>
<tr><td colspan="4">Suggested Learning Methods : Mind Mapping</td></tr>
<tr><td rowspan="2">II</td><td>Auditing Engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work.</td><td>1</td><td>3</td></tr>
<tr><td>Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.</td><td>1</td><td>4</td></tr>
</table>

		Instructional Hours	**15**
Suggested Learning Methods :Open book Study			
III	Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re – computation, Analytical review techniques, Representation by management	1	5
		Instructional Hours	**15**
Suggested Learning Methods :Group Leaning			
IV	Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures	2	10
	Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank Reconciliation.	1	9
		Instructional Hours	**15**
Suggested Learning Methods :Role Play			
V	Audit of different types of undertakings - Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies. Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.	2	35
		Instructional Hours	**15**
Suggested Learning Methods : Case Studies			
		Total Hours	**75 Hrs**

Text Books	1. Varsha Ainapure& Mukund Ainapure, Auditing and Assurance, PHI Learning Pvt. Ltd., 2009. 2. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, Practical Auditing, S. Chand & Company Ltd, 2013
Reference Books	1. Dr. N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2006. 2. Kumar, P, Auditing,Kalyani Publishers, 2006
Web. URLs	**1.**https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf 2.https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

Mapping													
CO \ PO	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO7**	**PO 8**	**PS O1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO5**
CO1	M	M	L	M	M	M	M	H	M	M	L	H	M
CO2	M	M	L	M	M	M	H	M	M	H	M	L	M
CO3	H	L	M	H	M	H	M	H	M	M	L	H	M
CO4	M	M	L	M	M	M	M	M	M	M	M	M	M
CO5	M	M	M	M	L	H	M	M	M	M	M	M	M
H-High; M-Medium; L-Low													

Course designed by	Verified by
Ms.Vani Bagvathi	Dr. M. Shanthana Lakshmi

<table>
<tr><th>Course Code</th><th colspan="4">Title</th></tr>
<tr><td>23U3CPC618</td><td colspan="4">Core Paper – XVIII GST and Customs Law</td></tr>
<tr><td>Semester: VI</td><td>Credits: 4</td><td>CIA: 25 Marks</td><td colspan="2">ESE: 75 Marks</td></tr>
<tr><td>Course Objective</td><td colspan="4">To provide knowledge on the Business/Indirect Taxes to familiarize the students with recent changes in indirect taxes in India</td></tr>
<tr><td>Course Category</td><td colspan="4">Employability</td></tr>
<tr><td>Development Needs</td><td colspan="4">National</td></tr>
<tr><td>Course Description</td><td colspan="4">To enlighten the students on calculation of Tax formalities.</td></tr>
</table>

<table>
<tr><th colspan="2">Course Outcomes</th><th>Teaching Methods</th><th>Assessment Methods</th></tr>
<tr><td>CO 1</td><td>Describe the system of Indirect taxes and bases for the levy of indirect taxes.</td><td>Lecture Method</td><td>Assignment</td></tr>
<tr><td>CO 2</td><td>Identify the reasons for the levy and structure of GST.</td><td>Flipped classroom</td><td>Seminar</td></tr>
<tr><td>CO 3</td><td>Apply the concept of taxable supply and input tax credit.</td><td>Google classroom</td><td>Poster making</td></tr>
<tr><td>CO 4</td><td>Apply the concept place of supply and determine nature of supply.</td><td>Group Discussion</td><td>Class participation</td></tr>
<tr><td>CO 5</td><td>Identify the taxable levy of customs duty in India.</td><td>Google Forms</td><td>Quiz</td></tr>
<tr><td>Offered by</td><td colspan="3">Commerce</td></tr>
<tr><td colspan="2">Course Content</td><td colspan="2">Instructional Hours / Week : 5</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Description</th><th>Text Book</th><th>Chapters</th></tr>
<tr><td>I</td><td>Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to Government Revenues – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes.</td><td>1</td><td>1</td></tr>
<tr><td colspan="3">Instructional Hours</td><td>15</td></tr>
<tr><td colspan="4">Suggested Learning Methods : Mind Mapping</td></tr>
<tr><td>II</td><td>Goods and Service Tax Introduction – Meaning – Need for GST - Advantages of GST – Structure of GST in India – Dual Concepts – SGST – CGST – IGST – UTGST – Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017 – Taxes subsumed under Central Goods and Services Tax Act 2017 – Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.</td><td>2</td><td>3</td></tr>
<tr><td colspan="3">Instructional Hours</td><td>15</td></tr>
<tr><td colspan="4">Suggested Learning Methods :Open book Study</td></tr>
</table>

III	Levy and Collection under SGST/CGST Acts – Concept of supply – Composite and Mixed supplies – Composition Levy – Time of supply goods and services – Value of Taxable Supply. Input Tax Credit – Eligibility and conditions for taking input credit – Reverse charge under the GST – Registration procedure under GST – Concept of e-way Bill – Filing of Returns.	1	5
	Instructional Hours		**15**
Suggested Learning Methods :Group Leaning			
IV	Levy and Collection under The Integrated Goods and Services Tax Act 2017 – Meaning of Important Terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax – Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services – Zero-rated supply.	2	7
	Instructional Hours		**15**
Suggested Learning Methods :Role Play			
V	Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom duty – Taxable event – Charge of Custom duty – Exemptions from duty – Customs procedures for import and export – Meaning of Classification of goods – Methods of valuation of imported goods – Abatement of duty in damaged or deteriorated goods – Remission on duty on lost, destroyed or abandoned goods – Customs duty drawback.	1	3
	Instructional Hours		**15**
Suggested Learning Methods : Case Studies			
	Total Hours		**75 Hrs**
NOTE: Distribution of Marks: Theory 40% and Problems 60%			

Text Books	1. V.S. Datey, Business Taxation, Taxmann Publication (p) Ltd, NewDelhi. 2. Gaurav Gupta, Hand book of GST - Law & Practice, Kalyani Publishers.
Reference Books	1. V.Balachandran, Indirect Taxation, Sultan Chand & Sons, New Delhi. 2. R.Parameswaran and P.Viswanathan, Indirect Taxes: GST and Customs Laws, Kavin Publications
Web. URLs	1 http://www.bdbindia.org/media/GSTseminarppt.pdf 2 https://cablogindia.com/gst-summary-notes/

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PS O1	PSO 2	PSO 3	PSO 4	PSO5
CO1	M	M	M	M	M	H	M	L	M	H	M	L	M
CO2	L	M	M	M	M	M	M	M	M	M	M	L	H
CO3	M	M	L	M	M	M	M	M	M	L	M	H	M
CO4	H	M	M	M	M	M	M	M	M	L	M	M	M
CO5	M	M	L	M	M	M	H	M	M	M	M	L	M

H-High; M-Medium; L-Low

Course designed by	**Verified by**
Ms.S.Shanthi	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3ACE606	Discipline Specific Elective Paper II (C) Supply Chain Management		
Semester: VI	Credit: 3	CIA: 25 Marks	ESE: 75 Marks
(B.Com PA)			

Course Objective	To create awareness about the supply chain activities taken in order to deliver the goods.
Course Category	Entrepreneurship
Development Needs	Global
Course Description	To enhance the knowledge on internal management progress

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the fundamentals concept of Supply Chain Management	Lecture Method	Assignment
CO 2	Outline the pull and push strategies	Flipped classroom	Seminar
CO 3	Gain knowledge on Customer Service and Distribution Channel	Google classroom	Poster making
CO 4	Acquire Knowledge on business model and integration	Group Discussion	Class participation
CO 5	Knowledge on Investment and Electronic Auditing	Google Forms	Quiz

Offered by	**Commerce**
Course Content	**Instructional Hours / Week :5**

Unit	Description	Text Book	Chapters
I	Supply Chain Management-Meaning, Definition-Importance-Functions.	1	3
	Integrated Supply Chain Management-Supply Contracts –Centralized Vs. Decentralized System	1	3
		Instructional Hours	**15**
Suggested Learning Methods : Mind Mapping			
II	Integrated Supply chain Management-Process-Supply Chain Information Technology- Supply chain Integrates-Push, Pull strategies–Demand driven strategies	2	5
		Instructional Hours	**15**
Suggested Learning Methods :Open book Study			
III	**Customer Service and Channels-** Customer Service-Customer Satisfaction- Channels of Distribution & Service	1	4
	Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits	1	3
		Instructional Hours	**15**
Suggested Learning Methods :Group Leaning			
IV	**Business Models and Sourcing-**Anticipatory to Response-Based Business Models-	2	3

	Retailers –Supplier partnership –advantages and disadvantages of RSP –distributor Integration	1	4
Instructional Hours			**15**
Suggested Learning Methods :Role Play			
V	Purchasing vs. Procurement- Procurement Strategies benefits and risks –framework for make/buy decision –e-procurement –frame work of e-procurement	1	5
	Dimension of customer Value ––value added services –strategic pricing –smart pricing –customer valuemeasurement	1	4
Instructional Hours			**15**
Suggested Learning Methods : Case Studies			
Total Hours			**75**
NOTE: Distribution of Marks: Theory 100 %			

Text Books	1.Donald J Bowerso**, Logistics & Supply Chain Management,** Tata Mcgrew Hill,2008. 2.Closs David J Cooper M, **Logistics & Supply chain Management**, Tata Mcgrew Hill, 2008.
Reference Books	**1.**Martin Christopher, **Logistics &Supply Chain Management, Pearson Education, 2007.** 2.Agarwal D.K, **Logistics Supply Chain Management**, Mac Million IndiaLtd.,2007.
Web. URLs	. **1.** https://sjce.ac.in/wp-content/uploads/2021/10/jnu-Supply-Chain-Management.pdf 2.https://www.researchgate.net/publication/304194361_Supply_Chain_Management

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Gowrikutty R	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPE608	**Discipline Specific Elective Paper III (B) Financial Management**		
Semester: V	**Credit: 3**	**CIA: 25 Marks**	**ESE: 75 Marks**

Course Objective	To acquaint knowledge about the budgetary controls used in the corporate.
Course Category	Employability, Skill Development, Entrepreneurship
Development Needs	Global
Course Description	To acquire knowledge in the field of Share Market Dealings

Course Outcomes		**Teaching Methods**	**Assessment Methods**
CO 1	Understand the concept of financial management	Assignment	Assignment
CO 2	Ability to calculate cost of Capital	Work Sheet	Work Sheet
CO 3	Knowledge on capital structure, leasing and dividend policy	Class Participation	Class Participation
CO 4	Ability to know cash management	Assignment	Assignment
CO 5	Acquire knowledge on capital budgeting	Work Sheet	Work Sheet

Offered by	**Commerce**
Course Content	**Instructional Hours / Week :5**

Unit	**Description**	**Text Book**	**Chapters**
I	Finance Function: Meaning-Definition and Scope of finance functions	1	1
	Objectives of Financial Management- profit and wealth maximization	1	1
	Sources of Finance – Short term – Bank Sources – Long term – Shares – Debentures, Preferred Stock.	2	D - 3
		Instructional Hours	**15**
Suggested Learning Methods : Mind Mapping			
II	Financing Decision: Cost of Capital – Cost of Specific Sources of Capital- Equity- Preferred Stock – Debt- Reserves – Weighted average cost of capital	1	11
	Operating , Financial & Composite Leverage	2	D - 10
		Instructional Hours	**15**
Suggested Learning Methods :Open book Study			
III	Lease financing: Concept, types. Advantages and disadvantages of leasing.	2	E - 4
	Capital Structure: Determinants of Capital Structure, Optimal Capital Structure	2	D - 2
	Dividend and Dividend policy :Meaning, Classification – sources available for dividends– Dividend policy – determinants of dividend policy	1	30,31

	Instructional Hours		**15**
Suggested Learning Methods :Group Leaning			
IV	Cash Management: Motives for Holding cash – Objectives & Strategies of cash management.	1	14
	Receivables Management : Objectives – Credit Policies	1	15
	Instructional Hours		**15**
Suggested Learning Methods :Role Play			
V	Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting	2	D - 5
	Instructional Hours		**15**
Suggested Learning Methods : Case Studies			
	Total Hours		**75 Hrs**
NOTE: Distribution of Marks: Theory 40% and Problems 60%			

Text Books	1. M.Y.Khan& P.K Jain, Financial Management , Text, Problems & Cases, Tata McGraw Hill Education (India) Private Ltd, New Delhi. 7th Edition,2014 2. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons educational Publishers, New Delhi, 10th Edition,2005.
Reference Books	1. I.M.Pandey, Financial Management, Vikas Publishing House Private Ltd,New Delhi, 8th Edition, 2003. 2. P.V. Kulkarni, Financial Management, Himalaya Publishing House,2015.
Web. URLs	1. https://josephscollege.ac.in/lms/Uploads/pdf/material/FM_SEM_II.pdf 2. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FM_Lecture%20_Notes_2-converted.pdf

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Worksheet	Class Participation	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M	M	M	M	L	L	M	M	H
CO2	M	M	L	M	H	L	M	M	M	M	M	L	H
CO3	H	M	L	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	L	H	L	M	M	M	M	M	H	L
CO5	M	M	M	H	M	L	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.P.Shiney	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U3CPE609	Discipline Specific Elective Paper III (C) – Indian Taxation		
Semester: VI	Credit: 3	CIA: 25 Marks	ESE:75Marks
Course Objective	To enable the students to know the basics of Income tax Act & its implications.		
Course Category	Employability, Skill Development		
Development Needs	National		
Course Description	To acquire knowledge in tax assessment		

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Gain Knowledge in Tax Assessment	Assignment	Assignment
CO 2	Able to calculate tax liability	Work Sheet	Work Sheet
CO 3	Inculcate knowledge on assessment of AOP and Companies	Class Participation	Class Participation
CO 4	Knowledge on GST Concepts	Assignment	Assignment
CO 5	Knowledge on various appeals and procedures	Work Sheet	Work Sheet

Offered by	Commerce
Course Content	Instructional Hours / Week : 5

Unit	Description	Text Book	Chapters
I	Income Tax Authorities- Procedure for Assessment	1	1
	Collection of Tax-Recovery of Tax and Refunds	1	1
		Instructional Hours	15
Suggested Learning Methods : Mind Mapping			
II	Assessment of Gross and Net Taxable Income of Individual	1	5
	Section 80 - Family Deductions	1	6
		Instructional Hours	15
Suggested Learning Methods :Open book Study			
III	Assessment of AOP	2	1
	Assessment of Companies	2	2
		Instructional Hours	15
Suggested Learning Methods :Group Leaning			
IV	GST and Technology: GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers	2	4
	(GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system.	2	5
		Instructional Hours	15
Suggested Learning Methods :Role Play			
V	Appeals and Provisions	2	1

	Penalties and Prosecution	2	7
		Instructional Hours	**15**
Suggested Learning Methods : Case Studies			
		Total Hours	**75**

NOTE: Distribution of Marks: Theory 40% and Problems 60%

Text Books	1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, Kalyanipublishers.Current Assessment Year 2. N. Hariharan, Income Tax Law and Practice, Vijay Nicole imprints private limited, Current Assessment Year
Reference Books	1. T.S Readdy&Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Current Assessment Year
Web. URLs	**1.**https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf 2.http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
5	**5**	**6**	**3**	**3**	**3**	**25**

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	M	L	L	M	L	M	H	M	L
CO2	L	M	M	M	H	M	M	L	H	M	M	L	M
CO3	M	H	L	M	M	L	M	M	M	L	M	M	H
CO4	H	L	M	H	M	M	L	M	L	M	M	H	M
CO5	M	M	M	M	L	L	M	H	M	L	M	M	L

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.S.Shanthi	Dr. M. Shanthana Lakshmi

Course Code	Title		
23U4CPS612	**Skill Enhancement Course X (C): Fundamentals of Insurance**		
Semester: VI	**Credits: 3**	**CIA :20 Marks**	**ESE :55 Marks**

B.Com PA	
Course Objective	To understand the basic concepts of insurance
Course Category	Employability
Development Needs	Global
Course Description	To provide knowledge about the formation of insurance companies. To acquaint with the basic principles of different types of insurance

Course Outcomes		**Teaching Methods**	**Assessment Methods**
CO 1	Recall the different concepts of insurance and its working	Student Centric	Assignment
CO 2	Explain the concept of agent and its working system	Flipped Teaching	Seminar
CO 3	Evaluate the functions of agents and various forms of underwriting	Fishbowl Technique	Quiz
CO 4	Analyze the various actuarial aspects relating to insurance companies	Peer Teaching	Poster Making
CO 5	List the basic principles of insurance and various types of it.	Case-Based Learning	Think - Pair- Share

Offered by	**Information Technology**
Course Content	**Instructional Hours / Week :4**

Unit	Description	Text Book	Chapters
I	Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development	1	1,2,3
	Instructional Hours		**12**
Suggested Learning Methods : Mind Mapping			
II	Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.	2	7
	Instructional Hours		**12**
Suggested Learning Methods :Open book Study			
III	Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	1	22, 23
	Instructional Hours		**12**
Suggested Learning Methods :Group Leaning			
IV	Company Profile: Organizational set-up of the company; Promotion	1	24,25

	strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels		
		Instructional Hours	**12**
Suggested Learning Methods :Role Play			
V	Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest	1	11,12,13,14
		Instructional Hours	**12**
Suggested Learning Methods : Case Studies			
		Total Hours	**60 Hrs**

Text Books	1. The Fundamentals of Insurance: Theories, Principles and Practices- Hargovind Dayal 2. Mishra M.N: Insurance Principles and Practice; S.Chand and Co, New Delhi.
Reference Books	1. Mishra MN: Life Insurance Corporation of India, Vols 1, 11 & 111; Raj Books, Jaipur. 2. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
Web. URLs	https://www.udemy.com/course/fundamentals-of-insurance/ https://nios.ac.in/media/documents/vocinsservices/m2--f5.pdf

Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	H	H	H	H	M	H	M	H	M
CO2	H	H	H	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	H	M	L	H	M	M	H	H	M	H
CO4	H	H	H	H	H	M	H	M	L	M	H	M	M
CO5	M	M	M	M	H	L	H	L	M	M	M	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms.Gowri Kutty R	Dr. M. Shanthana Lakshmi