

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE - 641 020**  
**PROGRAMME NAME: B.COM PA UNDER CBCS**  
**SCHEME OF EXAMINATION**  
**FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2020-21 BATCH ONWARDS**

**SEMESTER – I**

S.NO	COURSECODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC1TA1	I	Tamil – I	6	3	2	50	50	100
02	20UGC1EN1	II	English – I	6	3	2	50	50	100
03	20UPA1C01	III	Core – 1 Fundamentals of Accounting	2	2	2	50	-	50
04	20UPA1C02	III	Core - 2 Principles of Accountancy	6	4	2	50	50	100
05	20UPA1AL1	III	Allied I : Mathematics For Business	6	5	2	50	50	100
06	20UPA1CP1	III	Core Practical: Computer Applications – I (MS Office)	4	3	2	50	50	100
<b>TOTAL</b>				<b>30</b>	<b>20</b>	<b>-</b>	<b>300</b>	<b>250</b>	<b>550</b>

**SEMESTER – II**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC2TA2	I	Tamil – II	6	3	2	50	50	100
02	20UGC2EN2	II	English – II	6	3	2	50	50	100
03	20UPA2C03	III	Core – 3 Financial Accounting	6	5	2	50	50	100
04	20UPA2CP2	III	Core Practical: Computer Applications - II (MS Access & Tally)	4	3	2	50	50	100
05	20UPA2AL2	III	Allied Paper II - Statistics For Business	6	5	2	50	50	100
06	20UPA2C04	III	Core – 4 Public Finance	2	2	2	50	-	50
07	20UGC2ENS	IV	Environmental Studies	-	2	2	-	50	50
<b>TOTAL</b>				<b>30</b>	<b>23</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

**SEMESTER –III**

S.NO	COURSECODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UPA3C05	III	Core – 5 Industrial Law	4	4	2	50	50	100
02	20UPA3C06	III	Core – 6 Cost Accounting	6	4	2	50	50	100
03	20UPA3C07	III	Core - 7 - Managerial Economics	5	4	2	50	50	100
04	20UPA3AL3	III	Allied: III Commercial Law	5	5	2	50	50	100
05	20UPA3CP3	III	Core Practical: Computer Applications - III (Finance Analytics Using MS Excel)	4	3	2	50	50	100
06	20UPA3C08	IV	Core - 8 Principles of Marketing	4	4	2	50	50	100
07	20UPA3NM1 / 20UGC3BT1	IV	NME–I : Grammar And Communication / Basic Tamil -I	2	2	2	-	50	50
TOTAL				30	26	-	300	350	650

**SEMESTER –IV**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	20UPA4C09	III	Core – 9 Management Accounting	6	5	2	50	50	100
02	20UPA4C10	III	Core – 10 Advanced Accounting	6	5	2	50	50	100
03	20UPA4CP4	III	Core Practical: Computer Applications - IV (Web Design Using HTML)	4	3	2	50	50	100
04	20UPA4AL4	III	Allied :IV Company Law and Secretarial Practice	6	5	2	50	50	100
05	20UPA4C11	IV	Core - 11: Principles of Management	6	5	2	50	50	100
06	20UPA4NM2 / 20UGC4BT2	IV	NME –II: Entrepreneurship / Basic Tamil -II	2	2	2	-	50	50
07	20UGC4NSS/S PO/YRC	V	Extension activities NSS/SPORTS/YRC	-	1	2	25	25	50
08	20UGC4VAE	IV	Value Education	-	2	2	-	50	50
TOTAL				30	28	-	300	350	650

**SEMESTER -V**

S.NO	COURSECODE	PART	COURSE TITLE	HRS / WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UPA5C12	III	Core - 12 Corporate Accounting	5	4	2	50	50	100
02	20UPA5C13	III	Core – 13 Auditing and Assurance	5	4	2	50	50	100
03	20UPA5C14	III	Core – 14 Direct Tax	6	5	2	50	50	100
04	20UPA5C15	III	Core - 15 Executive Business Communication	5	4	2	50	50	100
05	20UPA5C16	III	Core – 16 Banking and Insurance Law	4	4	2	50	50	100
06	20UPA5IN1 / 5CIT	III	Core: Internship Training – I / Industrial Training	5	4	2	50	50	100
<b>TOTAL</b>				<b>30</b>	<b>25</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

**SEMESTER -VI**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UPA6C17	III	Core – 17 Strategic Management	5	4	2	50	50	100
02	20UPA6C18	III	Core – 18 Indirect Tax	6	5	2	50	50	100
03	20UPA6EL1	III	Elective-I: Research Methodology	5	4	2	50	50	100
04	20UPA6IN2 / 6CPR	III	Core: Internship Training – II / Project Work	5	4	2	50	50	100
05	20UPA6C19	III	Core – 19: Financial Management	5	4	2	50	50	100
06	20UPA6C20	III	Core - 20: Cyber Law	4	4	2	50	50	100
<b>TOTAL</b>				<b>30</b>	<b>25</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>
<b>Total Credit and Total Marks</b>					<b>147</b>	<b>TOTAL</b>	<b>3650</b>		

## SUMMARY

SL. NO	PAPERS CODE	COURSE TITLE	NUMBERS OF PAPERS	TOTAL CREDIT	TOTAL MARKS
1.	Core	Core Papers	26	101	2500
2.	NME	Non Major Elective	02	4	100
3.	Allied	Allied Papers	04	20	400
4.	Elc	Elective	01	4	100
5.	T	Tamil	02	6	200
6.	E	English	02	6	200
7.	ES	Environmental Studies	01	2	50
8.	VE	Value Education	01	2	50
9.	EXT	Extension Activities	01	2	50
		Total	40	147	3650

### \* List of Non Major Elective(NME): II

Course Code	Course Title
20UCM4NM2	General Commercial Knowledge
20UCC4NM2	Consumer Rights
20UCS4NM2	Web Programming Lab (HTML & CSS)
20UIT4NM2	GIMP and 2D Pencil
20UCA4NM2	Data Science and Big data analytics Lab
20UMA4NM2	Quantitative Methods for Competitive Examinations

**Programme: B. Com PA**

**Course Code: 20UPA1C01**

**Course Title: CORE 1 – FUNDAMENTALS OF ACCOUNTING**

**Hours /Week: 2**

**Year: FIRST YEAR**

**Semester: I**

**Credits : 2**

### **COURSE OBJECTIVES**

1. To gain knowledge of basic Accounting terminology in the modern industry.
2. To understand the concept of Book keeping.
3. To Gathering the techniques for preparation of Trial Balance.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Students learned through knowledge in Accounting Terminology.	K1 & K2
CO2	Students understood the concept of Book Keeping.	K1 & K2
CO3	Students Gathered techniques for Preparation of Trial Balance	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **UNIT– I**

Introduction to Accounting: Meaning and Definition - Steps of Accounting - Objectives of Accounting-Advantages of Accounting–Branches of Accounting–Methods of Accounting - Basic Accounting Terminologies.

### **UNIT– II**

Book-keeping: Meaning, Book-keeping Vs Accounting - Accounting Concepts and Conventions – Types of Accounts: Personal Account and Impersonal Account.

### **UNIT– III**

Accounting Rules - Journal entries – Ledger Accounts – Trial Balance: Meaning, objectives, preparation of trial balance.

**Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.**

### **Books for Study:**

1. Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 2<sup>nd</sup> Edition, Reprint 2019.
2. Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.

3. N. Vinayakam, P.L.Mani& K.L.Nagarajan, *Principles of Accountancy*, Sultan Chand & Sons, Reprint 2016.

**Books for Reference:**

1. T.S. Grewal, S.C Gupta, S.P. Jain, *Advanced Accountancy*, Sultan Chand & Sons, Reprint 2017.
2. K.L. Narang, S.N. Maheswari, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. S.K. Maheswari, T.S. Reddy, *Advanced Accountancy*, Vikas Publishers, New Edition 2018.

**e-resources:**

1. <https://www.youtube.com/playlist?list=PLLhSIFfDZcUXEs3UhIv5tMn6AAU1GNnPr>
2. <https://www.tgct.gov.in/tgportal/staffcollege/DR%20ACTOs%2017.01.2020%20to%2018.02.2020/February%20-%202020%20PDF's/05.02.2020,%201.%20%20S.Srinivas%20Sir,%20Chartered%20Accountant,%20Accounting%20Fundamentals.pdf>
3. [https://dhbvn.org.in/staticContent/account\\_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf](https://dhbvn.org.in/staticContent/account_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA1C02**

**Course Title: CORE -2- PRINCIPLES OF ACCOUNTANCY**

**Hours / Week: 6**

**Year: FIRST**

**Semester: I**

**Credits 4**

### **COURSE OBJECTIVES**

1. To understand the problem solving techniques in Subsidiary Books.
2. To able for preparation of Final Accounts.
3. To understand the concepts of Bills of Exchange.
4. To gain knowledge about accounting treatment of Consignment.
5. To know the concept of Royalty Accounts.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Understand the problem solving techniques in Subsidiary Books.	K1 & K2
CO2	Abled for preparation of Final Accounts.	K1 & K2
CO3	Understand the concepts of Bills of Exchange.	K1 & K2
CO4	Gathered knowledge about accounting treatment of Consignment.	K1 & K2
CO5	Known the concept of Royalty Accounts.	K1 & K2

K1 – Remember;

K2 – Understand;

K3 – Apply;

K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong;

M – Medium;

L – Low

### **UNIT-I**

Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).

### **UNIT-II**

Bank Reconciliation Statement - Introduction of Final Accounts – Trading Account - Profit and Loss Account - Balance sheet - Preparation of Final Accounts with adjustments.

### **UNIT- III**

Bills of Exchange: Definition, features, advantages and types of bills of exchange including Accommodation Bills.

### **UNIT- IV**

Consignment: Meaning, features, Accounting treatment of consignment - Joint Venture:

Meaning, features, Accounting for joint ventures – Distinction between consignment and joint ventures.

#### UNIT–V

**\*Royalty Accounts: Meaning - Methods of Recoupment - Sub-lease. Average Due Date: Meaning – Determination of Due Date – Calculation of Interest upto Interest on drawings. \***

#### **\*Self-Study**

**Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.**

#### **Books for Study:**

1. Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 2<sup>nd</sup> Edition, Reprint 2019.
2. Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. N. Vinayakam, P.L.Mani& K.L.Nagarajan, *Principles of Accountancy*, Sultan Chand & Sons, Reprint 2016.

#### **Books for Reference:**

1. T.S. Grewal, S.C Gupta, S.P. Jain, *Advanced Accountancy*, Sultan Chand & Sons, Reprint 2017.
2. K.L. Narang, S.N. Maheswari, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. S.K. Maheswari, T.S. Reddy, *Advanced Accountancy*, Vikas Publishers, New Edition 2018.

#### **e-resources:**

1. <https://www.youtube.com/playlist?list=PLLhSIFdZcUXEs3UhIv5tMn6AAU1GNnPr>
2. <https://www.tgct.gov.in/tgportal/staffcollege/DR%20ACTOs%2017.01.2020%20to%2018.02.2020/February%20-%202020%20PDF's/05.02.2020,%201.%20%20S.Srinivas%20Sir,%20Chartered%20Accountant,%20Accounting%20Fundamentals.pdf>
3. [https://dhbvn.org.in/staticContent/account\\_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf](https://dhbvn.org.in/staticContent/account_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA1CP1**

**Course Title: Core Practical: Computer Applications – I (MS Office)**

**Hours / Week: 4**

**Year: FIRST**

**Semester: I**

**Credits : 3**

### **COURSE OBJECTIVES**

1. To gain knowledge on designing various types of documents in MS Word.
2. To gain knowledge in creating spreadsheets with formula and graphs by using MS Excel.
3. To understand designing a presentations containing animations and graphics using MS Power Point.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Students can design various types of documents by using MS Word.	K2 & K3
CO2	Students can create spreadsheets with formula and graphs by using MS Excel.	K2 & K3
CO3	Students can design presentations containing animations and graphics using MS Power Point.	K2 & K3

K1 – Remember;

K2 – Understand;

K3 – Apply;

K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **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 &Replace.
2. Prepare an Invitation for the college functions using Text boxes and cliparts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following Operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

## **II-MS EXCEL**

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 types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. **Prepare a statement of Bank customer's account** showing Simple and Compound Interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

## **III – MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slide must include name, brand name, type of products, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentations 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 Headline News of a popular TV Channel**. The presentation should contain the following transactions:
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 background color, font color using WordArt.

**Programme: B. Com PA**

**Course Code: 20UPA2C03**

**Course Title: CORE- 3- FINANCIAL ACCOUNTING**

**Hours / Week: 6**

**Year: FIRST**

**Semester: II**

**Credits : 5**

### **COURSE OBJECTIVES**

1. To Understand the concept of Accounts of Non Trade Concern.
2. To gain the knowledge of Depreciation.
3. To gather the techniques of Single Entry System.
4. To know about the Branch Accounts.
5. To know about the concepts of Hire purchase and Instalment systems.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Understand the concept of Accounts of Non trade concern.	K1 & K2
CO2	Gathered the knowledge of Depreciation.	K2 & K3
CO3	Gathered the techniques of Single Entry System.	K1 & K2
CO4	Known about the Branch Accounts.	K2 & K3
CO5	Known about the concepts of Hire purchase and Instalment systems.	K1 & K2

K1 – Remember;

K2 – Understand;

K3 – Apply;

K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	M	S		S	S	M	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	M	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

#### **Unit I**

Accounts of Non-Trading concerns – Receipts and Payments account – Income and Expenditure account and Balance Sheet.

#### **Unit II**

**Depreciation:** Meaning and Definition – Causes of Depreciation – Methods of depreciation – Reserves and Provisions.

#### **Unit III**

**Single Entry System:** Meaning - Features – Statement of Affairs Method - Conversion Method.

#### **Unit IV**

**Branch Accounts:** Excluding Foreign Branch. Departmental Accounts: Transfer at cost or selling price.

#### **Unit V**

**\*Hire Purchase and Installment Systems:** including Hire Purchase Trading account. \*

### **\*Self-Study**

**Note: Distribution of marks for theory and problems shall be 20% and 80%.**

#### **Books for Study:**

1. Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 2<sup>nd</sup> Edition, Reprint 2019.
2. Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. N. Vinayakam, P.L.Mani & K.L.Nagarajan, *Principles of Accountancy*, Sultan Chand & Sons, Reprint 2016.

#### **Books for Reference:**

1. T.S. Grewal, S.C Gupta, S.P. Jain, *Advanced Accountancy*, Sultan Chand & Sons, Reprint 2017.
2. K.L. Narang, S.N. Maheswari, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. S.K. Maheswari, T.S. Reddy, *Advanced Accountancy*, Vikas Publishers, New Edition 2018.

#### **e-resources:**

1. <https://www.youtube.com/playlist?list=PLLhSIFfDZcUXEs3UhIv5tMn6AAU1GNnPr>
2. <https://www.tgct.gov.in/tgportal/staffcollege/DR%20ACTOs%2017.01.2020%20to%2018.02.2020/February%20-%202020%20PDF's/05.02.2020,%201.%20%20S.Srinivas%20Sir,%20Chartered%20Accountant,%20Accounting%20Fundamentals.pdf>
3. [https://dhbvn.org.in/staticContent/account\\_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf](https://dhbvn.org.in/staticContent/account_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA2CP2**

**Course Title: Core Practical: Computer Applications - II (MS Access & Tally)**

**(MS ACCESS & TALLY)**

**Hours / Week: 4**

**Year: FIRST**

**Semester: II**

**Credits: 3**

### **COURSE OBJECTIVES**

1. Understand the items in payroll preparations for an employee.
2. Understand the mailing labels for student's data base.
3. Understand about the creation of invoice, forms for simple table and the product data base.
4. Understand the creation of new company and the preparation of final accounts using tally.
5. Understand the different methods of inventory statement using tally.

### **COURSE OUTCOMES**

After learning the course,

CO 1	Learners will be able to prepare Payroll for an employee database.	K2 & K3
CO 2	Learners will be able to create mailing labels for students database	K2 & K3
CO 3	Learners will be able to create an invoice and simple table using form design	K2 & K3
CO 4	Able to create new company and prepare Final Accounts using tally	K2 & K3
CO 5	Able to prepare inventory statement using tally.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		S	S	M	S	S
CO2	S	M	S	M	S		S	M	S	M	S
CO3	M	S	S	S	M		M	S	S	S	M
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	M	S	S	S

S – Strong; M – Medium; L – Low

### **I-MS ACCESS**

1. **Prepare a payroll for employee database** of 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 and must have atleast two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, 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.

## II-TALLY

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

**Programme: B. Com PA**

**Course Code: 20UPA2C04**

**Course Title: CORE-4- PUBLIC FINANCE**

**Course Code: 20UPA2C04**

**Hours / Week: 2**

**Year: FIRST**

**Semester: II**

**Credits :2**

### **COURSE OBJECTIVES**

1. Able to know about the basic concepts of Public Finance.
2. To provide foundation of the public revenues and concept of Tax Revenues.
3. Acquire the knowledge related to Public Expenditure.

### **COURSE OUTCOMES**

After learning the course,

CO1	Students have the basic knowledge about the Public finance.	K1 & K2
CO2	Students understand the Public revenue and Tax revenues.	K1 & K2
CO3	Understand the frame work of Public expenditure.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		S	S	M	S	S
CO2	S	M	S	M	S		S	M	S	M	S
CO3	M	S	S	S	M		M	S	S	S	M

S – Strong; M – Medium; L – Low

### **UNIT– I**

**Public Finance:** Meaning, Definition, Scope of public finance – Role of Government in an economy – Public Finance and Private Finance. Deficit Financing: Meaning, Objectives and Kinds of Deficit financing – Effects of Deficit financing – Limits of Deficit financing.

### **UNIT– II**

**Public Revenue:** Meaning, Sources of Public Revenue: Non-Tax Revenue, Tax Revenue – Canons of Taxation – Characteristics of a Good Tax system – Types of taxes – Tax Revenue of the Government of India.

### **UNIT–III**

**Public Expenditure:** Meaning, Significance of Public Expenditure – Classification of Public Expenditure – Causes for the growth of Public Expenditure in India – Effects of Public Expenditure.

### **Book for Study:**

1. Dr. J.P. Mishra, *Introduction to Public Finance*, Sahitya Bhawan Publications, 1<sup>st</sup> Edition, 2019.

### **Books for Reference:**

1. Ambar Ghosh and Chandana Ghosh, *Public Finance*, PHI Learning, 3rd Edition, 2018.
2. Singh S.K., *Public Finance in Theory & Practice*, S Chand & Company, 2<sup>nd</sup> Edition, 2016.

**e-resources:**

1. <http://www.jmpcollege.org/downloads/module-1.pdf>
2. <http://www.jmpcollege.org/downloads/module2.pdf>
3. <http://www.jmpcollege.org/downloads/module3.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA3C05**

**Course Title: CORE-5-INDUSTRIAL LAW**

**Hours / Week: 4**

**Year: SECOND**

**Semester: III**

**Credits : 4**

### **COURSE OBJECTIVES**

1. Understand the Factories Act, 1948.
2. Understand the Workmen's Compensation Act, 1923.
3. Understand the Payment of Bonus Act, 1965.
4. Understand the Employee Provident Fund and Miscellaneous Provisions Act, 1952.
5. Understand the Payment of Gratuity Act, 1972.

### **COURSE OUTCOMES**

After learning the course, the students will be

CO1	Able to explain the health, welfare, safety, working hours, annual leave with wages and employment of women and children in factories act, 1948.	K1 & K2
CO2	Able to explain the relief available to workmen or their dependents in case of accidents or death arising out of and in course of employment in workmen's compensation act, 1923.	K1 & K2
CO3	Able to explain the eligibility of workers to avail bonus and methods of calculating bonus under the bonus act, 1965.	K1 & K2
CO4	Able to explain the benefits available to employees after retirement or death to themselves or their dependents under employee provident fund and miscellaneous provisions act, 1952.	K1 & K2
CO5	Able to explain the scheme of gratuity to employees engaged in factories, mines, oilfields, plantations, ports, railway companies, shops or other establishments upon their superannuation, retirement, resignation, death or disablement due to accident or disease under payment of gratuity act, 1972.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	M	S	S	S
CO3	M	S	S	S	S		M	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	M	S	S	S

S – Strong; M – Medium; L – Low

### **Unit I:**

**Factories Act, 1948.** – Preliminary–The Inspecting Staff – Health – Safety – Provisions relating to Hazardous Processes – Welfare – Working Hours of adults – Employment of Young Persons – Annual Leave with - Wages – Special Provisions – Penalties and Procedures - Supplemental

**Unit II:**

**Workmen's compensation Act, 1923.** - New Implementations – Preliminary – Workmen's Compensation – Commissioners – Rules and Schedule I to IV.

**Unit III:**

**The Payment of Bonus Act, 1965.** – Introduction – Applicability – Eligibility – Minimum Bonus – Maximum Bonus – Mode and Time of Payment – Employer's Obligation – Time limit for Payment – Offences and Penalties – Set ON and Set OFF – Method of calculation.

**Unit IV:**

**The Employees Provident Fund and Miscellaneous Provisions Act, 1952.** – Applicability – Not Applicable – Employee's and Employer's Contribution – **EDLI Scheme and Admin Charges** – Contribution Payment and Due Date – Social Security Benefits – Non – Refundable Advances – Duties of Employer – Various Forms of EPF – Damages and Interest – Recent implementations in EPF.

**Unit V:**

**\*The Payment of Gratuity Act, 1972.** – Application of the Act – Payable of Gratuity – Continue Service – Calculation of Gratuity – Compliance for Company – Determination, Application and Notice for Payment – Procedure – Gratuity Disputes – Forfeiture of Gratuity – Recovery – Exemption – Nomination – Cognizance – Penalties – Rights and Obligation of the Employer and Employee – Various Forms of Gratuity. \*

**\*Self-study**

**Books for Study:**

N.D.Kapoor, *Elements of Industrial Law*, Sultan Chand, 3<sup>rd</sup> Edition, Reprint 2017.

**Books for Reference:**

1. P.P.S. Gonga, *A Textbook of Mercantile*, S.Chand, Reprint 2016.
2. C.C.Bansal, *Law Business and Corporate Law*, Excel Books, 2<sup>nd</sup> Edition, 2015.
3. M.C.Kuchhal, *Mercantile Law*, Vikas publishing, 6th edition, Reprint, 2016.
4. N.D.Kapoor, *Elements of Industrial Law*, Sultan Chand, Reprint 2017.

**e-resources:**

1. <https://labour.gov.in/sites/default/files/TheFactoriesAct1948.pdf>
2. [https://labour.gov.in/sites/default/files/TheWorkmenAct1923\(1\).pdf](https://labour.gov.in/sites/default/files/TheWorkmenAct1923(1).pdf)
3. <https://labour.gov.in/sites/default/files/ThePaymentofBonusAct1965.pdf>
4. [https://www.epfindia.gov.in/site\\_docs/PDFs/Downloads\\_PDFs/EPFScheme.pdf](https://www.epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/EPFScheme.pdf)
5. <https://maitri.mahaonline.gov.in/pdf/payment-of-gratuity-act-1972.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA3C06**

**Course Title: CORE-6-COST ACCOUNTING**

**Hours / Week: 6**

**Year: SECOND**

**Semester: III**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the concepts of cost and need for preparation of cost sheet.
2. Understand the levels of material control.
3. Understand the system of wage payment to labours and overhead classification.
4. Understand the features of process costing.
5. Understand the contract costing.

### **COURSE OUTCOMES**

After learning the course, the students will be

CO1	Able to ascertain the cost of a product and its break up by preparing the cost sheet.	K1 & K2
CO2	Able to ensure continuous and economical flow of materials to production by using the technique like EOQ, and valuing the material issue.	K1 & K2
CO3	Able to reduce the idle time by applying control over idle time, know the reasons for labour turnover	K1 & K2
CO4	Able to determine the method of allocation of manufacturing costs incurred during a period.	K1 & K2
CO5	Able to determine the profit or loss arising out of a contract.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	M	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	M	S	S

S – Strong; M – Medium; L – Low

### **UNIT I:**

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

### **UNIT II:**

**Material Control:** Levels of material Control – Need for Material Control – Economic Order Quantity – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue: **LIFO, FIFO, Simple and Weighted average method.**

### **UNIT III:**

**Labour:** Meaning – Types – Idle Time – Labour Turn Over. **Methods of Labour Remuneration** Time Rate System – Piece Rate System – Incentive Systems – Halsey plan – Rowan

Plan – Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

**UNIT IV:**

**Overheads:** Meaning – Classification of overhead – allocation and absorption of overhead.  
**Process costing** – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT V:**

\* **Contract costing** – Reconciliation of Cost and Financial accounts. \*

\* **Self-Study**

**Note: Distribution of marks: Theory 30% and Problems 70%**

**Books for Study:**

1. R.S.N. Pillai and V. Bagavathi, *Cost Accounting*, S. Chand and Company Ltd., New Delhi, Reprint 2018.

**Books for Reference:**

1. S.P. Jain and KL. Narang, *Cost Accounting*, Kalyani Publishers New Delhi, 2<sup>nd</sup> Edition, 2016.
2. S.P. Iyyangar, *Cost Accounting Principles and Practice*, Sultan Chand New Delhi, 3<sup>rd</sup> Edition, 2016.
3. V.K. Saxena & C.D. Vashist, *Cost Accounting*, Sultan Chand New Delhi, 2<sup>nd</sup> Edition, 2015.
4. M.N. Arora, *Cost Accounting*, Sultan Chand New Delhi, Reprint 2017.

**e-resources:**

1. <https://www.youtube.com/playlist?list=PLLhSIFfDZcUVE2kzOhEubO9rkvUOAgZbz>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>
4. [http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf)
5. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA3C07**

**Course Title: CORE -7- MANAGERIAL ECONOMICS**

**Hours / Week: 5**

**Year: SECOND**

**Semester: III**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the nature and scope of managerial economics and economic theory.
2. Understand the importance of demand analysis, law of demand, demand estimation and demand forecasting.
3. Understand the elasticity of substitution and production, types of cost of production in short run and long run.
4. Understand the forms of market, characteristics of market, pricing methods, objectives of pricing and government intervention in the market.
5. Understand the pricing theory and different forms of economic situation in the country.

### **COURSE OUTCOMES**

After learning the course, the students will be

CO1	Able to arrive set of operating rules that aid in efficient use of available human and capital resources	K1 & K2
CO2	Able to determine the demand in case of new venture.	K1 & K2
CO3	Able to access the efficiency of policy change by comparing relative demand for two goods to the proportionate change in their relative prices.	K1 & K2
CO4	Able to determine the pricing method for a product based on market forms and government intervention	K1 & K2
CO5	Able to explain the price theory and various economic conditions prevailing in the country for the product	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	S	S	S
CO3	S	S	S	M	S		S	M	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	M	S	S	S		S	S	M	S	S

S – Strong; M – Medium; L – Low

### **UNIT-I**

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory - Divisions – Goals of a firm.

### **UNIT-II**

**Demand Analysis** – Meaning, Determinants of Demand – **Law of Demand**, Elasticity of Demand – Price, Income and Cross Demand – **Demand Estimation and Demand Forecasting** – Demand Distinctions- Law of supply.

### **UNIT-III**

**Production Function** – Meaning and Definition – Elasticity of Substitution and Production -  
Type of cost of Production – Long run and Short run cost.

#### UNIT-IV

**Markets Forms of Market**– Characteristics-Perfect Competition, Monopoly, Monopolistic Competition, Duopoly, and Oligopoly.

#### UNIT-V

\*Factors of pricing: **Marginal productivity theory –Theories of wages, rent, interest and profit.** \*

\* Self-Study

#### Books for Study:

1. R.L.Varshney and K.L.Maheshwari, *Managerial Economics*, Sulthan Chand and Sons, 4<sup>th</sup> Edition, 2018.

#### Books for Reference:

1. AlakGosh and BiswanathGosh, *Managerial Economics*, Kalyani Publications, 3<sup>rd</sup> Edition, 2016.
2. D.Gopalakrishna, *Managerial Economics*, Himalaya Publishing House, Reprint, 2016.
3. S.Sankaran, *Managerial Economics*, Margham Publications, 3<sup>rd</sup> Edition, 2017.

#### e-resources:

1. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
2. [https://nios.ac.in/media/documents/SrSec318NEW/318\\_Economics\\_Eng/318\\_Economics\\_Eng\\_Lesson17.pdf](https://nios.ac.in/media/documents/SrSec318NEW/318_Economics_Eng/318_Economics_Eng_Lesson17.pdf)
3. <https://www.cfainstitute.org/-/media/documents/support/programs/cfa/prerequisite-economics-material-demand-and-supply-analysis-intro.ashx>
4. [https://nios.ac.in/media/documents/SrSec318NEW/318\\_Economics\\_Eng/318\\_Economics\\_Eng\\_Lesson21.pdf](https://nios.ac.in/media/documents/SrSec318NEW/318_Economics_Eng/318_Economics_Eng_Lesson21.pdf)
5. <http://egyankosh.ac.in/bitstream/123456789/19289/1/Unit-12.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA3AL3**

**Course Title: ALLIED -3 –COMMERCIAL LAW**

**Hours / Week: 5**

**Year: SECOND**

**Semester: III**

**Credits : 5**

### **COURSE OBJECTIVES**

1. To facilitate the students to acquire basic regulations of business contracts.
2. To widen knowledge on essentials and conditions for making business contracts
3. To understand and apply legal rules to various business contracts.
4. To learn the rights, duties and responsibilities of Common Carriers.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Remember the objectives and scope of contract Act.	K1 & K2
CO2	Understand the essential elements and types of contract.	K1 & K2
CO3	Known legal rules appropriately while forming and running the business units.	K1 & K2
CO4	Analyze the responsibilities and duties of business parties before making the contract.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	M	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	M	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **UNIT-I:**

Indian contract Act 1872 – Contract – Definition - Obligation and agreement – Nature of contract and classification – **Essential elements of a valid contract** - Offer and acceptance – Consideration – Capacity to contract – Free consent – Unlawful agreements – Quasi contracts.

### **UNIT-II:**

Performance of contract- Different modes of discharging of contract – remedies for breach - **Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety.**

### **UNIT-III:**

Indian Partnership Act 1932 – Definition and test of partnership – Implied Authority of partners – Limitations – Firm’s Debts and Private Debt’s – Priority in discharge – **Rights, Duties and Liabilities of Partners – Dissolution of Partnership firm.**

#### UNIT –IV :

Sale of Goods Act 1930 – Definition of Sales and Distinction between “Sales and related transaction resembling Sale” – Sale and Agreement to sell – Rules regarding passing of property in Goods – Condition and Warranties – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid seller.

#### UNIT– V:

\*Rights and duties of common carriers – Contract of Carriage of goods by sea – Bill of Lading and Charter party – Distinction.\*

#### \* Self - Study

#### Books for Study:

1. Kapoor N.D, *Elements of Mercantile Law*, Sultan Chand, 38<sup>th</sup> Revised Edition 2020.

#### Books for Reference:

1. PPS Gogna, *A Textbook of Mercantile Law (Commercial Law)*, S.Chand Publishing, 4<sup>th</sup> Edition, 2017.
2. Dr. R.K. Chopra, *Mercantile Law*, Himalaya Publishing House Pvt Ltd, 1<sup>st</sup> Edition, 2017.

#### e-resources:

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/713/14/Mercantile%20Law.pdf>
2. [http://niilmuniversity.in/coursepack/Commerce/Business\\_Law.pdf](http://niilmuniversity.in/coursepack/Commerce/Business_Law.pdf)
3. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
4. [https://gurukpo.com/Content/B.Com/Commercial\\_Law\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Commercial_Law(B.Com)P-1.pdf)
5. [https://www.academia.edu/35844055/Commercial\\_Law\\_Notes\\_1\\_COMMERCIAL\\_LAW\\_SUMMARY\\_NOTES](https://www.academia.edu/35844055/Commercial_Law_Notes_1_COMMERCIAL_LAW_SUMMARY_NOTES)

Programme: B. Com PA

Course Code: 20UPA3CP3

Course Title: Core Practical: Computer Applications - III (Finance Analytics Using MS Excel)

Hours / Week: 4

Year: SECOND

Semester: III

Credits : 3

### COURSE OBJECTIVES

1. To gain knowledge on preparation of Income Statement.
2. To analyse the Time Value of money and share price.
3. To study the Calculation of Risk Adjusted Rate and Capital Rationing.
4. To obtain knowledge on Designing the Capital Structure, Inventory Management and Leverage.
5. To know the computation of Credit Policy and Cash flow.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Preparation of Income Statement.	K1 & K2
CO2	Analyse the Time Value of money and share price.	K1 & K2
CO3	Enumerate the Risk Adjusted Rate and Capital Rationing.	K1 & K2
CO4	Design Capital Structure, Inventory Management and Leverage.	K1 & K2
CO5	Computation of Credit Policy and Cash flow.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	M	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

Program No.	Content
1	<b>Preparation of Income Statement:</b> <b>Input:</b> Receipts & Payments. <b>Functions to be used:</b> Data validation, Audit Toolbar, “fx” – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct. <b>Expected Output:</b> Income Statement

2	<p><b>Time Value of money:</b>  <b>Input:</b> Cash Flows. <b>Functions to be used:</b> FV, NPER, PMT, PV, TYPE,  <b>Expected Output:</b> NPV, IRR, ROI</p>
3	<p><b>Estimating the share price:</b>  <b>Input:</b> Share Prices. <b>Functions to be used:</b> Graph, Trend Setting.  <b>Expected Output:</b> Trend line</p>
4	<p><b>Calculation of Risk Adjusted Rate</b>  <b>Input:</b> Share Prices. <b>Functions to be used:</b> CAPM Functions  <b>Expected Output:</b> Beta value and Trend line</p>
5	<p><b>Capital Rationing.</b>  <b>Input:</b> Cash Flows.  <b>Functions to be used:</b> Solver Parameters  <b>Expected Output:</b> Ranking based on Pay-back period</p>
6	<p><b>Leverage</b>  <b>Input:</b> Various Costs.  <b>Functions to be used:</b> Goal Seek.  <b>Expected Output:</b> DOL, DFL and DCL; BEP graph</p>
7	<p><b>Designing Capital Structure</b>  <b>Input:</b> Summarized Income Statement.  <b>Functions to be used:</b> Goal Seek  <b>Expected Output:</b> EPS, EPS growth rate.</p>
8	<p><b>Inventory Management</b>  <b>Input:</b> Inventory data. <b>Functions to be used:</b> Scenarios  <b>Expected Output:</b> EOQ, Max level, Min level, Graph.</p>
9	<p><b>Credit Policy</b>  <b>Input:</b> Opening and Closing Receivables.  <b>Functions to be used:</b> Min, Max.  <b>Expected Output:</b> Aging Schedule</p>
10	<p><b>Cash flow Estimation</b>  <b>Input:</b> Cash flows.  <b>Functions to be used:</b> Auto correct  <b>Expected Output:</b> Cash Budget</p>

**Programme: B. Com PA**

**Course Code: 20UPA3C08**

**Course Title: CORE -8- PRINCIPLES OF MARKETING**

**Hours / Week: 4**

**Year: SECOND**

**Semester: III**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the modern marketing concept.
2. Understand the marketing functions.
3. Understand the need for studying consumer behaviour, and market segmentation.
4. Understand the marketing mix, product life cycle, branding and price mix.
5. Understand the consumer rights, green marketing and forward trading in commodities.

### **COURSE OUTCOMES**

After learning the course, the students will be

CO1	Able to explain various marketing concepts and know the career opportunities in marketing.	K1 & K2
CO2	Able to explain marketing functions and analyse the market information.	K1 & K2
CO3	Able to identify the consumer behaviour in a particular situation and explain the market segmentation.	K1 & K2
CO4	Able to explain the marketing mix, product life cycle, functions of middlemen and importance of retailing.	K1 & K2
CO5	Able to explain the rights available to consumers, green marketing and forward trading in commodities.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	M	S
CO2	S	S	S	S	M		S	S	M	S	S
CO3	S	M	S	M	S		S	M	S	S	S
CO4	S	S	M	S	S		S	S	S	S	S
CO5	S	M	S	S	S		S	S	M	S	S

S – Strong; M – Medium; L – Low

### **UNIT-I**

Marketing –Definition of market and Marketing-Importance of marketing –Modern Marketing Concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing – Recent Trends in Marketing.

### **UNIT-II**

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

### **UNIT-III**

Consumer behaviour –meaning –Need for studying consumer behaviour-Factors influencing

consumer behaviour-Market segmentation – Customer Relations Marketing.

#### UNIT-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 – Importance of  
retailing in today's context.

#### UNIT-V

\* Marketing of Agricultural goods: features- problems – defects – remedies. Agmark –  
Green Marketing - Regulated markets: growth and development – organization – advantages.  
\*

#### \* Self Study

#### Books for Study:

1. RSN Pillai & Bagavathi, *Modern Marketing Principles and Practices*, S. Chand, 4<sup>th</sup> Revised Edition, 2017.
2. Nair Rajan, *Marketing*, Sultan Chand & Sons, 7<sup>th</sup> Revised Edition, 2015.

#### Books for Reference:

1. Philip Kotler and Kevin Lane Keller, *Marketing Management*, Pearson, 14<sup>th</sup> Edition, 2019.
2. Paul Baines, Chris Fill, Kelly Page, *Essentials of Marketing*, Oxford Uni. Press, Reprint, 2017.

#### e-resources:

1. <https://books.google.mw/books?id=b0dLAgAAQBAJ&printsec=frontcover#v=onepage&q&f=false>
2. <https://www.hhrc.ac.in/ePortal/Commerce/I%20B.Com.%20-%2018UCO1%20-%20Mrs.%20M.%20Sridevi.pdf>
3. <http://www.ddegjust.ac.in/studymaterial/pgdapr/pgdapr-105.pdf>
4. <https://repository.uaeh.edu.mx/bitstream/bitstream/handle/123456789/16739/LECT170.pdf?sequence=1&isAllowed=y>

**Programme: B. Com PA**

**Course Code: 20UPA4C09**

**Course Title: CORE -9-MANAGEMENT ACCOUNTING**

**Hours / Week: 6**

**Year: SECOND**

**Semester: IV**

**Credits : 5**

### **COURSE OBJECTIVES**

1. Understand the management accounting concept and their relationship with other departments.
2. Understand the concepts of ratio analysis.
3. Understand the concept of working capital, its need and cash flow and fund flow analysis.
4. Understand the concept of marginal costing and break even analysis.
5. To know the preparation of various budgets prepared in the business concern.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Explain the concepts of management accounting.	K1 & K2
CO2	Analyse concept of ratios.	K1 & K2
CO3	Ascertain working capital and prepare fund flow and cash flow statement of the business.	K1 & K2
CO4	Analyse the marginal costing techniques and BEP of the firms.	K1 & K2
CO5	Prepare the different types of budgets.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **UNIT: I**

Management Accounting–Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

### **UNIT: II**

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

### **UNIT: III**

Working Capital- Working Capital requirements and its Computation-Fund Flow Analysis and Cash Flow Analysis.

#### **UNIT: IV**

**Marginal costing and Break Even Analysis** – Managerial applications of marginal costing – Significance and limitations of marginal costing.

#### **UNIT: V**

**\*Budgeting and Budgetary control** – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget. \*

#### **\* Self-Study**

**Note: Distribution of marks: Theory 40% and Problems 60%**

#### **Books for Study:**

1. Dr. S.N. Maheswari, *Management Accounting*, Sultan Chand & Sons, Reprint 2019.
2. R S N Pillai & Bagavathi, *Management Accounting*, S. Chand Publishing, 4<sup>th</sup> Edition, 2019.

#### **Books for Reference:**

1. Gupta Shashi K., Sharma R.K., Gupta Neeti, *Management Accounting*, Kalyani Publishers, 3<sup>rd</sup> Edition 2020.
2. S.P. Jain and K.L. Narang, *Cost and Management Accounting*, Kalyani Publishers, 1<sup>st</sup> Edition Reprint, 2019.
3. M.Wilson, *Management Accounting*, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2017.

#### **e-resources:**

1. [https://www.icsi.edu/WebModules/Publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Management-Accounting.pdf>
3. [https://www.scranton.edu/faculty/hussain/teaching/fin361\\_Fin361C03.pdf](https://www.scranton.edu/faculty/hussain/teaching/fin361_Fin361C03.pdf)
4. <https://ncert.nic.in/ncerts/l/leac205.pdf>
5. <https://www.vedantu.com/commerce/management-accounting>

**Programme: B. Com PA**

**Course Code:20UPA4C10**

**Course Title: CORE-10-ADVANCED ACCOUNTING**

**Hours / Week: 6**

**Year: SECOND**

**Semester: IV**

**Credits: 5**

### **COURSE OBJECTIVES**

1. Understand about partnership accounts.
2. Understand the accounting treatment for admission, retirement and death of a partner.
3. To know about the dissolution and amalgamation of partnership firm.
4. Understand the procedure for conversion of partnership firm in to a company and sale to a company.
5. To know the various Accounting Standards followed in India.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Prepare the financial statements for the partnership firms.	K1 & K2
CO2	Treat various adjustments in accounts while admitting the partner, retirement of a partner and death of a partner.	K1 & K2
CO3	Prepare the Accounts for dissolution and amalgamation of partnership firms.	K1 & K2
CO4	Understand the procedure for converting a firm into company or sale to a company.	K1 & K2
CO5	Explain various accounting standards in use.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		M	S	S	S	S

S – Strong; M – Medium; L – Low

### **Unit-I**

Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-  
guarantee of profits – **Final accounts of Partnership firms.**

### **Unit-II**

**Admission, retirement and death of a partner including treatment of goodwill.**

### Unit-III

**Dissolution of partnership firms including piecemeal distribution of assets.** Amalgamation of partnership firms.

### Unit-IV

Conversion into a company and Sale to a company.

### Unit-V

**\*Accounting Standards – Working knowledge of: AS3 - AS4 - AS5 - AS11 - AS12 - AS16 - AS19 - AS20 - AS26 - AS29. \***

### \*Self-Study

**Note: Distribution of marks: Theory 40% and Problems 60%**

### Books for Study:

1. T.S. Reddy and A. Murthy, *Advanced Accountancy - Vol:1*, Margham Publications, Reprint 2019.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Reprint 2019.

### Books for Reference:

1. Dr. B. Mariyappa, Dr. S. Anil Kumar and Dr. V. Rajesh Kumar, *Advanced Accounting*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017.
2. R S N Pillai, S Uma Devi & Bagavathi, *Fundamental of Advanced Accounting Vol-I*, S. Chand Publishing, 5<sup>th</sup> Edition, 2016.

### e-resources:

1. <https://ncert.nic.in/textbook/pdf/leac102.pdf>
2. <https://ncert.nic.in/textbook/pdf/leac103.pdf>
3. <https://ncert.nic.in/textbook/pdf/leac104.pdf>
4. <https://ncert.nic.in/textbook/pdf/leac105.pdf>
5. <https://www.caclub.in/list-of-accounting-standards-of-icai-as/>
6. <https://resource.cdn.icai.org/56169asb45450.pdf>

Programme: B. Com PA

Course Code: 20UPA4CP4

Course Title: Core Practical: Computer Applications - IV (Web Design Using HTML)

Hours / Week: 4

Year: SECOND

Semester: IV

Credits : 3

### COURSE OBJECTIVE

1. To use various functions for creating or designing a web page.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Do various functions for creating or designing a web page using HTML	K2 & K3
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**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	S		M	S	S	S	S

S – Strong; M – Medium; L – Low

### List of Programs:

1. Write a program to illustrate Body and Pre tags.
2. Write a program to illustrate Text Font tag.
3. Write a program to illustrate comment, h1...h6, and div tag.
4. Write a program to illustrate text formatting tags.
5. Write a program to illustrate Order List tag.
6. Write a program to illustrate Un-order List tag.
7. Write a program to illustrate Nested and Definition tag.
8. Write a program to illustrate Img tag.
9. Write a program to illustrate Hyper Link tag (Anchor tag).
10. Write a program to illustrate Table tag.
11. Write a program to illustrate Frame tag.
12. Write a program to illustrate Form tag.

**Programme: B. Com PA**

**Course Code: 20UPA4AL4**

**Course Title: Allied - 4 – COMPANY LAW AND SECRETARIAL PRACTICE**

**Hours / Week: 6**

**Year: SECOND**

**Semester: IV**

**Credits : 5**

### **COURSE OBJECTIVES**

1. To learn the various kinds of companies and their features.
2. To study the important provisions of the act.
3. To throw light on the procedures to conduct various meetings and manage the affairs of the company.
4. To understand the procedure for conducting company meetings.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Remember the features of the company, types and procedures of conversion.	K1 & K2
CO2	Understand the effects of certificate of incorporation and the need for the commencement of business.	K1 & K2
CO3	Apply various provisions of the act for managing the affairs of the company.	K1 & K2
CO4	Analyse appropriate case studies to internalize the provisions of the act.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	M		S	S	M	S	S
CO4	S	S	S	S	S		S	M	S	S	S

**S – Strong; M – Medium; L – Low**

#### **Unit-I**

Indian Companies Act, 2013: Company – Definition and Features – Kinds of companies – Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of private company into public company – Recent Amendments in Indian Companies Act.

#### **Unit-II**

**Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.**

### Unit-III

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association - Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – Doctrine of indoor management.

### Unit-IV

Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – Duties and liabilities of Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole Time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.

### Unit-V

\*Company Meetings: Kinds of meeting – Statutory meeting- contents and procedure – Annual General Meeting – Board meeting – Content and Agenda – Quorum – Minutes of Board meeting. \*

#### \*Self-Study

#### Books for Study:

Dr. S.N. Maheshwari and Dr. S. K. Maheshwari, *Company Law*, Himalaya Publishing House, First Edition, 2016.

#### Reference Books:

1. Kapoor N.D., *Company Law and Secretarial Practice*, Sultan Chand & Sons, Reprint, 2020.
2. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Sons, Reprint, 2019.

#### e-resources:

1. <https://rccmindore.com/wp-content/uploads/2015/06/Indian-Company-Act1.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-201.pdf>
3. <https://www.icsi.edu/media/webmodules/publications/Company%20Law.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA4C11**

**Course Title: CORE – 11- PRINCIPLES OF MANAGEMENT**

**Hours / Week: 6**

**Year: SECOND**

**Semester: IV**

**Credits: 5**

### **COURSE OBJECTIVES**

1. Understand the contribution made by famous management thinkers.
2. Understand the importance and methods of planning for decision making.
3. Understand the organisation process, departmentation and delegation of authority.
4. Understand the theories of motivation and management by objectives.
5. Understand the need for co-ordination and process of control.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Manage the business as its manager.	K1 & K2
CO2	Understand the plan and decide effectively in the business	K1 & K2
CO3	Skilled delegate the authority and responsibility effectively.	K1 & K2
CO4	Upgrading motivate others and manage business by objectives.	K1 & K2
CO5	Analyse communicate, coordinate and control others effectively.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	M	S
CO3	S	M	S	S	M		S	S	M	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	M		M	S	S	S	S

S – Strong; M – Medium; L – Low

### **UNIT I**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

### **UNIT II**

Planning – Meaning – Objectives of Planning - Nature and Importance of Planning – Functions of Planning - Planning premises – Methods and Types of Plans – Decision Making.

### UNIT III

Organization – Meaning – Objectives, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Principles of span of Management - Organization Chart - Departmentation – Merits of Departmentation – Authority relationship: Line, Functional and Staff.

### UNIT IV

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

### UNIT V

**\*Communication in Management – Principles of Communication – Objectives and Importance of Co-Ordination – Need and Techniques – Control – Nature and process of Control – Various Types of Techniques Control. \***

#### **\* Self-Study**

#### **Books for Study:**

1. Dinkar Pagare, *Principles of Management*, Sultan Chand & Sons, Reprint, 2018

#### **Books for Reference:**

2. Dr. K. Natarajan and Dr. K.P. Ganesan, *Principles of Management*, Himalaya Publishing House, 7<sup>th</sup> Edition, 2020.
3. T. Ramasamy, *Principles of Management*, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2017.
4. Dr. A. SenthilRajan, Dr. N. Ragavan, Dr. N. Ramani, Dr. Arockiaraj S and Dr. Jerusha Irene Chitra D, *Principles of Management*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2018.

#### **e-resources:**

1. <https://www.slideshare.net/ersmbalu/principles-of-management-lecture-notes>
2. <http://www.unishivaji.ac.in/uploads/distedu/Home/SIM%202015/B.%20Com.%20I%20Prin.%20of%20Business%20Management%20sem%20I.pdf>
3. <https://lecturenotes.in/subject/62/principles-of-management-POM>

**Programme: B. Com / B.Sc. / BCA**

**Course Code: 20UPA4NM2**

**Course Title: NON-MAJOR ELECTIVE – II Entrepreneurship**

**Hours / Week: 2**

**Year: SECOND**

**Semester: IV**

**Credits : 2**

### **COURSE OBJECTIVES**

1. Understand the basic concepts in the entrepreneurship.
2. To know how to start the new venture and planning for successful enterprise.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Understood the basic concepts of entrepreneurship.	K1 & K2
CO2	Able to plan how to start a new venture.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

#### **Unit-I**

Entrepreneurship: Concept, knowledge and skills requirement; characteristic of successful entrepreneurs; role of entrepreneurship in economic development; entrepreneurship process; factors impacting emergence of entrepreneurship; managerial vs. entrepreneurial approach and emergence of entrepreneurship.

#### **Unit-II**

Starting the venture: Generating business idea – sources of new ideas, methods of generating ideas, creative problem solving, opportunity recognition; environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial feasibility; drawing business plan; preparing project report; presenting business plan to investors.

#### **Unit-III**

Functional plans: Marketing plan – marketing research for the new venture, steps in preparing marketing plan, contingency planning; organizational plan – form of ownership, designing organization structure, job design, manpower planning; Financial plan – cash budget, working capital, Performa income statement Performa cash flow, perform balance sheet, break-even analysis. Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs; legal issues – intellectual property rights patents, trademarks, copyrights, trade secrets, licensing; franchising.

#### **Books for Study:**

1. Prof. E. Gordon and Dr. K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House, 6<sup>th</sup> Edition, 2020.

#### **Books for Reference:**

1. Vasantha Desai, *Entrepreneurship Development*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2019.
2. C.B. Gupta & N.P. Sreenivasan: *Entrepreneurial Development*, Sultan Chand & Sons, Revised Edition, 2020.

#### **e-resources:**

1. <https://ncert.nic.in/vocational/pdf/kees104.pdf>
2. [http://cbseacademic.nic.in/web\\_material/Circulars/2013/48\\_Enterpreneurship.pdf](http://cbseacademic.nic.in/web_material/Circulars/2013/48_Enterpreneurship.pdf)

**Programme: B. Com PA**

**Course Code :20UPA5C12**

**Course Title: CORE-12-CORPORATE ACCOUNTING**

**Hours / Week: 5**

**Year: THIRD**

**Semester: V**

**Credits : 4**

### **COURSE OBJECTIVES**

1. Enable the learners to know about the shares, its issue methods.
2. To understand about the procedure and methods of redemption of preference shares and debentures.
3. To get the knowledge about legal requirements while preparing the final accounts and valuation of goodwill and methods for valuation.
4. To know the accounting procedure to be followed in liquidation of companies and preparing statement of affairs and deficiency account.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Understood account for issue and forfeiture of shares and ascertain underwriter's liability.	K1 & K2
CO2	Maintain books of accounts for redemption of preference shares and debentures.	K1 & K2
CO3	Calculate the exact managerial remuneration, Value goodwill using different methods, shares and prepare final accounts for companies	K1 & K2
CO4	Observes the accounting procedures in the liquidation of companies.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	M	S	S	S

S – Strong; M – Medium; L – Low

#### **Unit – I**

**Issue of shares: Par, Premium and Discount - Forfeiture – Reissue – Surrender of Shares – Right Issue – Underwriting**

#### **Unit – II**

Redemption of Preference Shares. Debentures–Issue–Redemption without Provision - Redemption out of Provision.

#### **Unit – III**

**Final Accounts of Companies - Calculation of Managerial Remuneration.**

#### **Unit – IV**

**Valuation of Goodwill and Shares** – Need – Methods of valuation of Goodwill and Shares.

#### **Unit – V**

**\*Liquidation of Companies - Statement of Affairs -Deficiency a/c.\***

**\*Self-Study**

**Note: Distribution of Marks: Theory-20%, Problems-80%.**

**Books for Study:**

1. T.S. Reddy & A. Murthy, *Corporate Accounting (As Per Revised Schedule VI in New Format)*, Margham Publications, Revised Edition, 2020.

**Books for Reference:**

1. Gupta R.L. and Radhaswamy M., *Corporate Accounting*, Sultan Chand & Sons, Revised Edition, 2017.
2. Gupta R.L. and Gupta V.K., *Introductory Corporate Accounting*, Sultan Chand & Sons, 5th Revised Edition, 2015.
3. M C Shukla, S C Gupta & T S Grewal, *Corporate Accounting*, S. Chand Publishing, Reprint, 2019.
4. Jain S.P., Narang K.L., Agrawal Simmi and Sehgal Monik, *Advanced Accountancy Corporate Accounting Vol-II*, Kalyani Publishers, 22<sup>nd</sup> Edition, 2019.

**e-resources:**

1. [https://gurukpo.com/Content/B.Com/Corporate\\_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
2. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2020/06/upload-ca-notes-1-converted.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/upload-ca-notes-1-converted.pdf)
3. [https://www.icsi.edu/media/webmodules/FINAL\\_CMA\\_BOOK\\_10022020.pdf](https://www.icsi.edu/media/webmodules/FINAL_CMA_BOOK_10022020.pdf)
4. <http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf>
5. [http://sdeuoc.ac.in/sites/default/files/sde\\_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf)
6. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/corporate%20accounting%202.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/corporate%20accounting%202.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA5C13**

**Course Title: CORE-13-AUDITING AND ASSURANCE**

**Hours / Week: 5**

**Year: THIRD**

**Semester: V**

**Credits: 4**

### **COURSE OBJECTIVES**

1. To understand the concepts of auditing and investigation.
2. To understand the role of an auditor in auditing practices.
3. To gain working knowledge of generally accepted auditing procedure and techniques.
4. To emphasis being on the practice of auditing in the external and internal auditing contexts.
5. To identify, research, understand, and apply current auditing standards and guidance relating to ethics, independence, and other professional standards.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Understand about the Concept of auditing and audit investigation.	K1 & K2
CO2	Know about the Qualifications, Duties and Responsibilities of an Auditor.	K2 & K3
CO3	Understand the Auditing and assurance standards.	K2 & K3
CO4	Understand the Audit Programme and Internal Control System from Internal Check.	K2 & K3
CO5	Understand the Vouching and audit procedure.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **UNIT-I**

**Auditing Concepts:** Meaning - Definition - Nature - Scope of Auditing. Differences between Accounting and Auditing – Classifications of Audit. **Auditing and Investigation– Main object of an Audit – Detection and Prevention of Errors, Fraud – Advantages of an Audit.**

### **UNIT-II**

**The Auditor;** Qualifications and disqualifications of an Auditor - Appointment of auditors – Removal of auditors, powers and duties of auditors - Company Audit & Audit Report -

Disclaimers, Adverse opinion, disclosure, reports and certificates.

### UNIT-III

**Auditing and Assurance Standards:** Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India, **Audit planning:** Audit Programme – Audit working papers.

### UNIT-IV

**Internal Control:** Elements of internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, Internal control check list, test of control, concept of internal audit - Internal control and computerized Environment.

### UNIT-V

**\*Vouching: Vouching the debit and credit side of the Cash Book – Vouching Cash and Credit Purchases – Vouching of Cash and Credit Sales- Audit of assets and liabilities. Auditing of various service institutions - Educational Institutions –Hotels –Clubs-Hospitals-Leasing Companies. \***

#### \* Self-Study

#### Books for Study:

1. Pagare Dinkar, *Principles and Practice of Auditing*, Sultan Chand & Sons, 13<sup>th</sup> Edition, 2020.
2. Prof. H.R. Appannaiah, *International Auditing and Assurance*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2019.

#### Books for Reference:

2. CA Pavan Kumar K.C.H., *CA-IPCC Auditing and Assurance*, S. Chand Publishing, 1<sup>st</sup> Edition, 2017.
3. Dr. L. Natarajan, *Practical Auditing (As per Companies Act, 2013)*, Margham Publications, Reprint, 2016.
4. B N Tandon, S Sundharabahu and S Sudharsnam, *A Hand Book of Practical Auditing*, S.Chand Publishing, 15<sup>th</sup> Edition, 2019.

#### e-resources:

1. [https://www.google.co.in/books/edition/Auditing\\_and\\_Assurance\\_For\\_CA\\_IPCC\\_Group/tjJIDwAAQBAJ?hl=en&gbpv=1&printsec=frontcover](https://www.google.co.in/books/edition/Auditing_and_Assurance_For_CA_IPCC_Group/tjJIDwAAQBAJ?hl=en&gbpv=1&printsec=frontcover)
2. <https://resource.cdn.icai.org/46524bosinter-p6-cp1.pdf>
3. <https://resource.cdn.icai.org/46525bosinter-p6-cp2.pdf>
4. <https://resource.cdn.icai.org/46539bosinter-p6-audpro-vol1-a.PDF>
5. [https://vipss.yolasite.com/resources/PCC\\_BOOKS/Auditing%20and%20Assurance.pdf](https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA5C14**

**Course Title: CORE-14-DIRECT TAX**

**Hours / Week: 6**

**Year: THIRD**

**Semester: V**

**Credits : 5**

### **COURSE OBJECTIVES**

1. Enable the learners to understand the basic concept of tax and determine the income from salary and House property.
2. To understand about the income from profession or business.
3. To get the knowledge about income from capital gains and other sources.
4. To know the set off and carry forward of losses.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Access the residential status of an individual and calculate the taxable income out of salary and house property.	K1 & K2
CO2	Calculate the amount of tax charged on income from business or profession.	K2 & K3
CO3	Calculate the income from capital gains and other sources.	K2 & K3
CO4	Understand the set-off and carry forward of losses.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### **Unit-I**

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

### **Unit-II**

**Income from salary**

### **Unit-III**

**Income from House Property**

## Unit-IV

Income from Business or Profession - Income from Capital Gains – Income from other sources

## Unit-V

\*Income of other persons included in assesses total income –Aggregation of income; Set off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's –Provisions concerning advance tax and tax deducted at source- Provisions for filing of return of Income. \*

### \* Self-Study

#### Books for Study:

1. Gaur V.P., Narang D.B., Puri Rajeev and Gaur Puja, *Income Tax Law & Practice*, Kalyani Publishers, Reprint, 2020.

#### Books for Reference

1. R. G. Saha and Dr. Usha Devi N., *Income Tax*, Himalaya Publishing House, 8<sup>th</sup> Edition, 2020.
2. Dr. B.G. Bhaskara, Dr. Usha Devi N., Dr. A.V. Chandrashekar, Dr. S. Sharmila, Dr. Mahesh Kumar K. R., Ravikiran N.R. and R. G. Saha, *Income Tax – II*, Himalaya Publishing House, 13<sup>th</sup> Edition 2020.
3. Mittal Dr. Preeti Rani and Bansal Dr. Anshika, *Income Tax - Law and Practice*, Sultan Chand & Sons, 1<sup>st</sup> Edition, 2020.
4. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax – Theory, Law and Practice*, Margham Publication, Reprint, 2020.

#### e-resources:

1. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>
3. <https://www.icsi.edu/media/webmodules/DIRECT TAX LAW AND PRACTICE BOOK 04102019.pdf>
4. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>
5. <https://www.hzu.edu.in/uploads/2020/10/Income-Tax-Procedure-Practice.pdf>

**Programme: B. Com PA**

**Course Code:20UPA5C15**

**Course Title: CORE-15-EXECUTIVE BUSINESS COMMUNICATION Hours / Week: 5**

**Year: THIRD**

**Semester: V**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the importance of effective communication in business and lay out of business letters.
2. Understand the difference between trade enquiries and status enquiries.
3. Understand the written format of correspondence with banks, insurance companies and agents.
4. Understand the procedure of correspondence by company secretary.
5. Understand the importance of resume and business reports.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Explain the essentials of various business letters.	K1 & K2
CO2	Write business letters such as enquiring trade, credit status, sales, circulars, complaints and collection effectively.	K1 & K2
CO3	Have letter correspondence with banks, insurance companies and agents.	K1 & K2
CO4	Prepare Agenda, Minutes and report for company meetings.	K1 & K2
CO5	Prepare their own resume and report the business presentations.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	M	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	M	S	S
CO5	S	S	S	S	S		S	S	S	S	S

**S – Strong; M – Medium; L – Low**

### **UNIT-I**

Business Communication: Meaning–Importance of Effective Business Communication – Modern Communication Methods – **Business Letters: Need–Functions–Kinds–Essentials of Effective Business Letters -Layout.**

### **UNIT-II**

**Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints**

and Adjustments – Collection Letters – Sales Letters – Circular Letters.

#### **UNIT-III**

Banking Correspondence – Insurance Correspondence – Agency Correspondence.

#### **UNIT-IV**

Company Secretarial Correspondence (Includes Circular, Agenda, Minutes and Report Writing)

#### **UNIT-V**

**\*Application Letters – Covering Letter - Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations. \***

#### **\*Self-Study**

#### **Books for Study**

1. Korlahalli J.S., Pal Rajendra, *Essentials of Business Communication*, Sultan Chand & Sons, 13<sup>th</sup> Thoroughly Revised Edition, 2011.

#### **Books for Reference:**

1. S.M. Rai and Urmila Rai, *Business Communication*, Himalaya Publishing House, 6<sup>th</sup> Edition, 2016.
2. Dr. V.R. Palanivelu, Dr. N. Subburaj, Dr. V. Kumaravel and G. Shendagaveni, *Business Communication*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017.
3. R K Madhukar, *Business Communication*, Vikas Publishing, 3<sup>rd</sup> Edition, 2018.

#### **e-resources:**

1. <http://assets.vmu.ac.in/BBA06.pdf>
2. <http://vwccollege.org/wp-content/uploads/2019/08/F.Y.-B.B.A.-Sem-I-Syllabus-New.pdf>
3. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
4. [https://gurukpo.com/Content/BBA/Business\\_Communication.pdf](https://gurukpo.com/Content/BBA/Business_Communication.pdf)
5. [https://www.ncsl.org/documents/NLSSA/Communication\\_NLSSA\\_2011.pdf](https://www.ncsl.org/documents/NLSSA/Communication_NLSSA_2011.pdf)

**Programme: B. Com PA**

**Course Code: 20UPA5C16**

**Course Title: CORE-16- BANKING AND INSURANCE LAW**

**Hours / Week: 4**

**Year: THIRD**

**Semester: V**

**Credits: 4**

### **COURSE OBJECTIVES**

1. To understand about the functions of commercial banks and negotiable instruments act.
2. To understand the legal dimensions of insurance and its principles.
3. To know about the IRDA functions and powers.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Explain relationship between banker and customer & cheque related queries.	K1 & K2
CO2	Explain the concept, principles and types of insurance.	K1 & K2
CO3	Explain the remedies available to aggrieved customers of insurance company with IRDA.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	M	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

#### **Unit-I**

**Origin of banking - Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking: RTGS – NEFT – ATM – Mobile Banking.**

#### **Unit-II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration - Payment of cheques: Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker -E- cheque

#### **Unit-III**

**Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.**

#### **Unit-IV**

Legal dimension of Insurance: Insurance Act, 1938– Life Insurance Act, 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

#### **Unit-V**

**\*IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.\***

## **\*Self-Study**

### **Books for Study:**

1. Prof. E. Gordon and Dr. K. Natarajan, *Banking Theory, Law and Practice*, Himalaya Publishing House, 29<sup>th</sup> Edition, 2021.
2. Prof. E. Gordon and Dr. P.K. Gupta, *Banking and Insurance*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017.

### **Books for Reference:**

1. B.Santhanam, *Banking Theory, Law & Practice (Modern Banking & Indian Banking System)*, Margham Publications, Reprint, 2016.
2. Dr. L. Natarajan, *Banking Theory, Law & Practice*, Margham Publications, Reprint, 2016.

### **e-resources:**

1. <https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf>
2. [http://oms.bdu.ac.in/ec/admin/contents/86\\_16CCCM4-16CCCBM4-16CCCO4\\_2020051907551563.pdf](http://oms.bdu.ac.in/ec/admin/contents/86_16CCCM4-16CCCBM4-16CCCO4_2020051907551563.pdf)
3. <https://www.msuniv.ac.in/Download/Pdf/8c0dacb8731e495>
4. <http://nios.ac.in/media/documents/VocInsServices/m2--f2.pdf>
5. <https://www.mikerussonline.com/CA/pdfs/1.pdf>
6. <http://www.fimt-ggsipu.org/study/bcom314.pdf>

**Programme: B. Com PA**

**Course Code: 20UPA5IN1 / 5CIT**

**Course Title: INTERNSHIP TRAINING - I OR INDUSTRIAL TRAINING Hours / Week: 5**

**Year: THIRD**

**Semester: V**

**Credits: 4**

### **COURSE OBJECTIVE**

1. Aim to provide practical exposure to the students.

### **COURSE OUTCOME**

After learning the course, the students will be able to

<b>CO1</b>	Work in auditor's house or in an industry.	K1, K2, K3
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K1-Remember;

K2-Understand;

K3-Apply;

K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S

S-Strong;

M-Medium;

L-Low

A guide has been allotted to each student by the department. Student can select any auditor office/industry in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide and auditor/industry should review the work every week and put his/her signature. The work diary along with internship/industrial training report should be submitted at the time of viva voce.

#### **1. CIA Marks Distribution:**

A minimum of two reviews have to be done at the time after internship/industrial training starts and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	20 Marks
Second Review	20 Marks
Work Diary	10 Marks
TOTAL	<u>50Marks</u>

#### **2. End Semester Examination:————**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	50 Marks
Internal Examiner	50 Marks
TOTAL	<u>100 Marks</u>

**Programme: B. Com PA**

**Course Code:20UPA6C17**

**Course Title: CORE 17-STRATEGIC MANAGEMENT**

**Hours / Week:5**

**Year: THIRD**

**Semester: VI**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the internal and external factors influencing business environment and strategic levels in the organization.
2. Understand the strategic analysis such as SWOT, TOWS matrix, BCG matrix and portfolio analysis.
3. Understand the formulation of marketing, financial, production, logistics and human resource strategy in business.
4. Understand the organizational structure and behavioral changes.
5. Understand the six-sigma contemporary strategic issues.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Know the changes of business and can explain the business goals.	K1
CO2	Do SWOT analysis, BCG matrix, TOWS matrix and situational analysis of a business.	K1 & K2
CO3	Formulate some functional strategy.	K3
CO4	Acquire leadership quality and analyses the behavioral changes.	K2 & K3
CO5	Implement total quality management of a business concern.	K2 & K3

K1-Remember;      K2-Understand;      K3-Apply;      K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	M	S	S
CO2	S	M	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	M	S		S	S	S	S	S
CO5	S	S	S	S	S		S	M	S	S	S

S-Strong;      M-Medium;      L-Low

### **Unit-I**

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

### **Unit-II**

**Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio**

Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

### Unit-III

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

### Unit-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.

### Unit-V

**\*Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.\***

### \*Self-Study

#### Book for Study:

- 1.P. Subbha Rao, *Business Policy and Strategic Management* Himalaya Publishing House, Reprint 2013.

#### Books for Reference:

1. VSP Rao & V. Harikrishna, *Strategic Management Text and Cases*, Excel Books, 1<sup>st</sup> edition 2016.
2. Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine, *Quality Management*, Tata Mc Grow Hill Publishing co Ltd, 3<sup>rd</sup> edition 2017.
3. Azhar Kazmi, *Business Policy and Strategic Management*, Tata Mc Grow Hill Publishing co Ltd, 7<sup>th</sup> reprint 2016.
4. K. Shridara Bhatt, *Quality Management*, Himalaya Publications, 1<sup>st</sup> edition 2015.

#### e-resources:

1. <https://dreamlife24.com/bcom-1st-year-business-environment-notes-english/>
2. <https://www.geektonight.com/category/strategic-management/>
3. <https://carockstar.files.wordpress.com/2016/05/sm-chapter-5-notes.pdf>
4. <http://www.mastermindsindia.com/6.%20STRATEGY%20IMPLEMENTATION%20AND%20CONTROL.pdf>
5. <https://www.studiestoday.com/concept-strategic-management-ca-ipcc-strategic-management-notes-reaching-strategic-edge-156408.html>

Programme: B. Com PA

Course Code :20UPA6C18

Course Title: CORE – 18 – INDIRECT TAX

Hours / Week: 6

Year: THIRD

Semester: VI

Credits: 5

### COURSE OBJECTIVES

1. To understand the concept of GST and the need for GST in India.
2. To understand and analyses the taxable event under GST – Supply – its meaning and Scope.
3. To gain knowledge about the provisions pertaining to levy and collection of CGST and IGST.
4. To know the supply of goods or services where GST is payable under forward and reverse charge.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Explain concept of GST and the need for GST in India.	K1
CO2	Analyses the taxable event under GST – Supply – its meaning and Scope.	K1&K2
CO3	Explain the provisions pertaining to levy and collection of CGST and IGST.	K3
CO4	Explain the supply of goods or services where GST is payable under forward and reverse charge.	K2&K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	M	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

### UNIT-I

**GST in India – An Introduction:** Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions. **Supply under GST:** Introduction – Relevant definitions – Concept of Supply [Section 7 of CGST Act] – Composite and mixed supplies [Section8]

### UNIT-II

**Charge of GST:** Introduction – Relevant definitions – Extent & Commencement of GST Law – Inter State supply [Section 7 of the IGST Act] – Intra State supply [Section 8 of the IGST Act] – Supplies in territorial waters [Section 9 of the IGST Act] – Levy & collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of the IGST Act] – Composition levy [Section 10 of the CGST Act] – Option to pay tax at concessional rate under Notification No. 2/2019 CT (R) date 07.03.2019.

### UNIT-III

**Exemption from GST:** Introduction – Power to grant exemption from tax [Section 11 of the CGST Act/ section 6 of IGST Act] – Goods exempt from tax – List of services exempt from tax.

### UNIT-IV

**Place of Supply:** Introduction – Relevant definitions – Place of supply of goods other than supply of goods Imported into, or exported from India [Section 10] – Place of Supply of goods imported into, or exported from India [Section 11] – Place of Supply of services where location of supplier of service and the location of the recipient of service is in India [Section 12] – Place of supply of services where location of supplier or location of recipient is outside India [Section 13].

### UNIT-V

**\*Time of Supply:** Introduction – Relevant definitions – Time of supply of goods [Section 12] – Time of supply of services [Section 13] – Change in rate of tax in respect of supply of goods or services [Section 14]. **Value of Supply:** Introduction – Relevant definitions – Value of supply [Section 15] – Rules for valuation of supply of goods and/or services. \*

#### \*Self-Study

#### Books for Study:

1. ICAI Study Material on *Goods and Services Tax*  
[https://www.icai.org/post.html?post\\_id=16003](https://www.icai.org/post.html?post_id=16003)

#### Books for Reference:

1. V.S.Datey, *Indirect Taxes*, Taxman Publication(p) Ltd, New Delhi, 5<sup>th</sup> Edition, 2015.
2. V.Balachandran, *Indirect Taxation*, Sultan Chand & Co. New Delhi, Revised Edition, 2017.
3. V.K.Gupta, *Indirect Tax*, Sultan Chand & Co, 3<sup>rd</sup> Edition, 2015.
4. R.Parameswaran and P.Viswanathan, *Indirect Taxes: GST and Customs Laws*, Kavin Publications, 1<sup>st</sup> Edition, 2018
5. Dr. V.Vijayaganesh, *Indirect Taxes (GST)*, Mahalakshmi Publishers, 1<sup>st</sup> Edition 2016.

#### e-resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf>
2. <https://cleartax.in/s/gst-law-goods-and-services-tax>
3. [https://www.srcc.edu/sites/default/files/B.Com\\_\(H\)\\_Year%20III\(Sem%20VI\)\\_BCH%206.2\\_GST%20and%20Customs%20Law\\_Week%201\\_Team%20GST%20SRCC.pdf](https://www.srcc.edu/sites/default/files/B.Com_(H)_Year%20III(Sem%20VI)_BCH%206.2_GST%20and%20Customs%20Law_Week%201_Team%20GST%20SRCC.pdf)
4. <https://icmai.in/upload/Taxation/IDT/PPT/GST-Place-Supply.pdf>
5. <https://www.taxmann.com/bookstore/bookshop/bookfiles/GST%20%20Customs%20Law-001-005%20sample%20chapter.pdf>

**Programme: B. Com (PA)**

**Course Code:20UPA6EL1**

**Course : ELECTIVE - 1- RESEARCH METHODOLOGY**

**Hours / Week: 5**

**Year: III**

**Semester: VI**

**Credits: 4**

### **COURSE OBJECTIVES**

1. To make the students to gain knowledge in the basic concept of Research and its process.
2. To understand the students to know about the formulation of research problem.
3. To gain the ideas about Research design
4. To provide them to knowledge about data collection, analysis and interpretation of data and prepare research Report.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Provides the students' knowledge about basic concept of research, objectives and its process.	K1
CO2	Give the ideas about the process of selection and formulation of research problem.	K1 & K2
CO3	Gather the ideas about the Research design and essential steps in preparation of Research design.	K1 & K2
CO4	Develop the knowledge of data collection, analysis and interpretation of data and making Research Report.	K1 & K2

K1-Remember;

K2-Understand;

K3-Apply;

K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		S	S	M	S	S
CO2	M	S	S	M	S		S	M	M	S	M
CO3	S	M	S	S	S		S	S	M	M	M
CO4	M	S	S	M	M		S	M	M	S	M

S-Strong;

M-Medium;

L-Low

### **Unit I– Introduction**

Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research – Research Ethics.

### **Unit II - Process of Selection and formulation of Research problem**

Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.

### **Unit III –Research Design**

Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design.

### **Unit IV - Data Collection and analysis and interpretation of data.**

Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance - Technique of interpretation.

## Unit V-Research Report

**\*Meaning of Research Report– Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report. \***

**\*Self – Study**

### **Book for Study:**

- 1.C.R. Kothari, *Research Methodology Methods and Techniques*, KB Center, Revised Edition, 2014.
- 2.N Thanulingon, *Research Methodology*, Himalaya Publication, 2<sup>nd</sup> Edition, 2016.

### **Book for Reference:**

- 1.Dr Mahesh A Kulkarni, *Research Methodology and Project Work*, Nirali Prakashan, 2<sup>nd</sup> Edition, 2016.
- 2.O. R Krishnaswami and M.Rangnathan, *Methodology of Research in Social Sciences*, Himalaya Publishing House, 8<sup>th</sup> Edition, 2015.
- 3.Dipak Kumar Bhattacharya, *Research Methodology*, Excel Books, 4<sup>th</sup> Edition, 2017.
- 4.Dr. Roshan Kumar Bhangdiya, *Research Methodology in Commerce and Management*, Enkay Publishers, 1<sup>st</sup> Edition, 2013.

### **e-resources:**

1. <https://rccmindore.com/wp-content/uploads/2015/06/Research-Methodology-Hons-III.pdf>
2. <https://www.youtube.com/watch?v=IXN-wIpSTIk>
3. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
4. <https://freebcomnotes.blogspot.com/2016/06/data-collection-its-methods.html>
5. <https://www.youtube.com/watch?v=YUKIYIOFECU>

**Programme: B. Com PA**

**Course Code : 20UPA6C19**

**Course Title: CORE – 19 – FINANCIAL MANAGEMENT**

**Hours / Week: 5**

**Year: THIRD**

**Semester: VI**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Enable the learners to understand the Capital budgeting process and techniques.
2. To know about the sources of long term funds, lease financing and capital structure.
3. To gain knowledge about working capital and its requirements.
4. To know the dividend policy and management of retained earnings.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Select the project and do the capital budgeting.	K1 & K2
CO2	Decide about the factors affecting long term fund requirements and determinants of capital structure.	K1 & K2
CO3	Calculate the working capital requirements of various business concerns and the factors affecting it.	K1 & K2
CO4	Explain the management of retained earnings.	K1 & K2

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		POS1	POS2	POS3	POS4	POS5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	M	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S

S-Strong; M-Medium; L-Low

#### **Unit- I**

Financial Management: meaning – Nature - Scope - objectives of financial management.  
Capital Budgeting: Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting - Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

#### **Unit -II**

Sources of Long-term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

#### **Unit- III**

Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure - Theories Cost of Capital, Operating and Financial Leverage.

#### **Unit -IV**

Working Capital: Concepts, factors affecting working capital requirements, determining working capital requirements, Sources of working capital.

## Unit- V

**\*Dividend Decisions: Meaning – Definition – Policy - Consideration in dividend policy - Forms of Dividends - Dividend Theories. \***

### **\*Self-study**

**Note:** Distribution of marks for Theory – 40% and Problems - 60%

### **Books for Study**

1.SN Maheshwari, *Financial Management Principles and Practice*, Sultan Chand & Sons, Reprint, 2013.

### **Books for Reference**

- 1.Khan and Jain, *Financial Management*, McGraw Hill Education; 7<sup>th</sup> edition, 2019.
- 2.Sharma and Sashi Gupta, *Financial Management*, Panchu, 6<sup>th</sup> Edition, 2015.
- 3.IM Pandey, *Financial Management*, Pearson; 12<sup>th</sup> edition, 2021.
- 4.James C Vanhorne, *Financial Management*, Pearson; 13<sup>th</sup> edition, 2018.
- 5.Prasanna Chandra, *Financial Management*, McGraw Hill; 7<sup>th</sup> edition, 2020.

### **e-resources:**

- 1.[http://www.gdcbemina.com/docs/FINANCIAL\\_MANAGEMENT\\_NEW\\_notes.pdf](http://www.gdcbemina.com/docs/FINANCIAL_MANAGEMENT_NEW_notes.pdf)
- 2.<https://nios.ac.in/media/documents/srsec319new/319EL16.pdf>
- 3.[https://edurev.in/studytube/Lease-Finance-Financial-services--Financial-Market/e75c68ee-76ce-46dc-9125-826400f0d65f\\_t](https://edurev.in/studytube/Lease-Finance-Financial-services--Financial-Market/e75c68ee-76ce-46dc-9125-826400f0d65f_t)
- 4.<https://www.scribd.com/document/69147754/BCom-I-Unit-III-Notes-on-Working-Capital-Management>
- 5.<https://freebcomnotes.blogspot.com/2016/11/dividend-and-dividend-policy-meaning.html>

**Programme: B. Com PA**

**Course Code: 20UPA6C20**

**Course Title: CORE-20-CYBER LAW**

**Hours / Week: 4**

**Year: THIRD**

**Semester VI**

**Credits : 4**

### **COURSE OBJECTIVES**

1. To understand about the cyber laws in country and security aspects of internet.
2. To know about the EDI mechanism in India and Evidence needed to punish the persons involved in cybercrime.
3. To gain the knowledge about IT act-2000.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Use the internet safely and explain the aspects of cyber law.	K1 & K2
CO2	Explain EDI mechanism.	K1 & K2
CO3	Authenticate the electronic records.	K1 & k2

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		S	S	M	S	S
CO2	M	S	S	M	S		S	M	M	S	M
CO3	S	M	S	M	S		S	S	L	S	M

S-Strong; M-Medium; L-Low

### **Unit I**

Cyber Law: Introduction - **Concept of Cyberspace-E-Commerce in India - Privacy factors in E- Commerce - cyber law in E-Commerce** – Contract Aspects.

### **Unit II**

**Security Aspects:** Introduction - **Technical aspects** of Encryption - Digital Signature - Data Security. **Intellectual Property Aspects:** WIPO-GII-ECMS - Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works.

### **Unit III**

**Evidence Aspects:** Evidence as part of the law of procedures – Applicability of the law of Evidence on Electronic Records - The Indian Evidence Act1872. **Criminal aspect:** Computer Crime - Factors influencing Computer Crime - Strategy for prevention of computer crime - Amendments to Indian Penal code1860 – Mobile Hacking.

### **Unit IV**

**Global Trends** - Legal frame work for Electronic Data Interchange: EDI Mechanism - Electronic Data Interchange Scenario in India

### **Unit V**

**\*The Information Technology Act 2000** – Definitions–Authentication of Electronic Records - Electronic Governance - Digital Signature Certificates. \*

**\*Self-study**

**Books for Study:**

1. Suresh T. Viswanathan, *The Indian Cyber Law*, Bharat Law House, New Delhi, 5<sup>th</sup> Edition, 2015.

**Book for Reference:**

1. Pavan Duggal, *Text Book on Cyber Law*, Universal Publications, 1<sup>st</sup> Edition, 2015.

2. Sushma Arora & Raman Arora, *Cyber Crimes and Laws*, Taxmann's, 11<sup>th</sup> Edition, 2016.

**e-resources:**

1. [https://edurev.in/studytube/Cyber-Laws-Legal-Aspects-of-E-Commerce/0a27d026-9075-43e1-8874-73d2e25f982c\\_t](https://edurev.in/studytube/Cyber-Laws-Legal-Aspects-of-E-Commerce/0a27d026-9075-43e1-8874-73d2e25f982c_t)
2. <https://sdak24.com/unit-5-security-and-legal-aspects-of-e-commence-bcom-notes/>
3. [https://www.indiacode.nic.in/bitstream/123456789/6819/1/indian\\_evidence\\_act\\_1872.pdf](https://www.indiacode.nic.in/bitstream/123456789/6819/1/indian_evidence_act_1872.pdf)
4. <https://datatrans-inc.com/what-is-edi/>
5. [https://edurev.in/studytube/Unit-4-Topic-The-Informational-Tech--Act--2000--B-/4334b347-f7b8-4ef8-97be-e55d9337b93a\\_p](https://edurev.in/studytube/Unit-4-Topic-The-Informational-Tech--Act--2000--B-/4334b347-f7b8-4ef8-97be-e55d9337b93a_p)

**Programme: B. Com PA**

**Course Code: 20UPA6IN2 / 6CPR**

**Course Title: INTERNSHIP TRAINING – II OR PROJECT WORK**      **Hours / Week: 5**

**Year: THIRD**

**Semester: VI**

**Credits: 4**

### **COURSE OBJECTIVE**

1. Aim to provide practical exposure to the students.

### **COURSE OUTCOME**

After learning the course, the students will be able to

<b>CO1</b>	Work in auditor's house or find out the solutions for the research problem which has taken by the students in the current situations.	K1, K2, K3
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K1-Remember;

K2-Understand;

K3-Apply;

K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S

S-Strong;

M-Medium;

L-Low

A guide has been allotted to each student by the department. Student can select any auditor office/research topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with internship training/research report should be submitted at the time of viva voce.

### **3. CIA Marks Distribution:**

A minimum of two reviews have to be done at the time after internship training/research work starts with finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	20 Marks
Second Review	20 Marks
Work Diary	10 Marks
<b>TOTAL</b>	<u>50 Marks</u>

### **4. End Semester Examination:**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	50 Marks
Internal Examiner	50 Marks
<b>TOTAL</b>	<u>100 Marks</u>