

DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

VISION

- To develop into a centre of excellence in education and train and develop the students' professional skills with competencies to become efficient professionals

MISSION

- Educate the students with required levels of accounting and auditing competence for employment in both domestic and global market.
- Promote the students to work as free launchers and work separately by taking assignments from small ventures for maintaining their accounts.
- Renovate the students into dynamic entrepreneurs for the betterment of society
- Bridge the gap between academia and the corporate sector by often updating courses and activities.

PROGRAMME OUTCOMES

After completion of the programme, the students will be able to

- PO1** understand the basic concepts and theoretical knowledge used in the different commerce and business related areas like Accounting, Managerial Economics, Taxation, Law of Business, Auditing, Banking, Marketing, E-Commerce etc.
- PO2** apply the competency and skills acquired in solving the problems related with their field of study during the profession.
- PO3** acquire the knowledge of business, evaluate the factors influencing the environment and the techniques of managing the business with special focus on accounting and legal compliance.
- PO4** practice leadership qualities which are required to lead the diverse teams and small groups to achieve the common goals of the organization;
- PO5** apply apt modes and forms of communication while working in the organization and between different levels of management.
- PO6** develop practical skills which required to working as tax consultant, audit assistant, other financial and managerial supporting services and will be able to become a successful professional in these fields.
- PO7** sensitize towards ethical values required for business and societal tie up.

PROGRAMME EDUCATIONAL OUTCOMES

After completion of the programme, the students will be able to

- PEO1** provide a variety of managerial skills to an aspiring student and this course equips the students with the right knowledge and skills in Professional Accounting and finance.
- PEO2** cognize their ethical and moral conduct in professional and personal life and to take better decisions even in complex situations.
- PEO3** apply the different and advanced business concepts in their real time business life.

PROGRAMME SPECIFIC OUTCOMES

- PSO1** Learners will be able to prove proficiency in the Exams like CA, CS, ICWA and similar programmes.
- PSO2** Learners can also acquire practical skills to work in the field of taxation, auditing and financial analyst in various corporate and accounting sectors.
- PSO3** The graduates will be able to apply the accounting knowledge and expertise to add ethical values of business in efficient decision making.

GRADUATE ATTRIBUTES

1) Disciplinary Knowledge

Apply contextual knowledge of accounting fundamentals, communication, mathematics, social science, legal provisions and software packages in an ethical manner to render accounting professional services to the industries and management problems.

2) **Skilled and Industry-ready Professionals**

Focus more on strengthening the abilities, providing the pupils with ample industry exposure, hands-on experience and domain insights enables them to carve a strong place for themselves in the job market and eases for them the process of climbing the professional success ladder.

3) **Influential and effective communication**

Effective communication ability enables to communicate effectively with the accounting professional and with society. Be able to comprehend and write effective reports documentation. Make effective presentations, and give and receive clear instructions.

4) **Leadership readiness/ Qualities**

Function effectively as an individual and as a member or leader in teams with the ability includes leadership readiness, knowledge, persona, presence, leader's capacity, critical and creative thinking, negotiation and management skills, wisdom and compassion.

5) **Technologically Efficient Professional**

Capability to use appropriate techniques, communication technologies, resources and ability to use software.

6) **Ethical Awareness**

Learner has clearly understood the importance of ethical values and transparency in fair presentation of reports in professional life.

7) **Lifelong Learning**

Every graduate to be converted into constant personal learner in order to be adaptable, flexible for the organization, to stay competitive and relevant and achieving personal goals.

PROGRAMME STRUCTURE FOR
B.Com.(PROFESSIONAL ACCOUNTING)

(For those admitted from the academic year 2023-2024 and onwards)

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credits
						CIA	ESE	Total Marks	
SEMESTER – I									
Part –I	Language	U23TA1L1	Tamil-I	6	3	25	75	100	3
Part –II	Language	U23EN1L1	English-I	6	3	25	75	100	3
Part – III	Core-1	U23PA101	Financial Accounting-I	5	3	25	75	100	5
	Core-2	U23PA102	Principles of Management	5	3	25	75	100	5
	Elective Generic-1 (Allied)	U23PA1A1	Business Economics	4	3	25	75	100	3
Part-IV	Skill Enhancement Course-I (NME-1)	U23PA1S1	Advertising	2	-	50	-	50	2
	Foundation Course	U23PAFC1	Fundamentals of Business	2	-	50	-	50	2
Total				30				600	23
SEMESTER – II									
Part–I	Language	U23TA2L2	Tamil-II	6	3	25	75	100	3
Part–II	Language	U23EN2L2	English-II	6	3	25	75	100	3
Part–III	Core-3	U23PA203	Financial Accounting-II	5	3	25	75	100	5
	Core-4	U23PA204	Business Law	5	3	25	75	100	5
	Elective Generic-2 (Allied)	U23PA2A2	International Economics	4	3	25	75	100	3
	Comprehension–I (Self-Study Course-Online Exam)	U23PA2C1	Comprehension in Professional Accounting –I	-	1	-	50	50	1
Part – IV	Skill Enhancement Course-2 (NME-2)	U23PA2S2	Salesmanship	2	-	50	-	50	2
	Skill Enhancement Course-3 (DSC)	U23PA2S3	Financial Literacy	2	2	-	50	50	2
Total				30				650	24

SEMESTER – III									
Part- I	Language	U23TA3L3	Tamil-III	6	3	25	75	100	3
Part- II	Language	U23EN3L3	English-III	6	3	25	75	100	3
Part- III	Core-5	U23PA305	Corporate Accounting-I	5	3	25	75	100	5
	Core-6	U23PA306	Company Law	5	3	25	75	100	5
	Elective Generic-3 (Allied)	U23PA3A3	Business Mathematics and Statistics	4	3	25	75	100	3
Part-IV	Skill Enhancement Course-4 (DSC)	U23PA3SP1	Computer Applications in Business (Lab)	2	-	50	-	50	2
	Ability Enhancement Compulsory Course-I	U23AE301	Environmental Studies	2	-	50	-	50	2
Total				30				600	23
SEMESTER – IV									
Part- I	Language	U23TA4L4	Tamil-IV	6	3	25	75	100	3
Part- II	Language	U23EN4L4	English-IV	6	3	25	75	100	3
Part – III	Core-07	U23PA407	Corporate Accounting-II	5	3	25	75	100	5
	Core-08	U23PA408	Principles of Marketing	5	3	25	75	100	5
	Elective Generic-4 (Allied)	U23PA4A4	Operations Management	4	3	25	75	100	3
	Comprehension – II (Self-Study Course - Online)	U23PA4C2	Comprehension in Professional Accounting – II	-	1	-	50	50	1
Part – IV	Skill Enhancement Course-5 (DSC)	U23PA4SP2	Tally ERP 9.0 (Lab)	2	2	-	50	50	2
	Ability Enhancement Compulsory Course-II	U23AE402	Yoga and Value Education	2	-	50	-	50	2
	Internship / Institutional I Training/ Mini Project (Carried out during II Year Summer Vacation)	U23PA5IT	Internship/ Institutional Training / Mini Project	-	-	-	-	-	Completion
Total				30				650	24

SEMESTER – V									
Part – III	Core-9	U23PA509	Cost Accounting-I	5	3	25	75	100	4
	Core-10	U23PA510	Banking Law & Practices	5	3	25	75	100	4
	Core-11	U23PA511	Income Tax Law and Practices-I	5	3	25	75	100	4
	Major Project	U23PA5MP	Major Group Project with Viva-Voce	5	-	40	60	100	5
	Core Elective-1	U23PA5E1A	Auditing and Corporate Governance	5	3	25	75	100	4
		U23PA5E1B	Strategic Management						
		U23PA5E1C	Python Programming						
	Core Elective-2	U23PA5E2A	Financial Management	5	3	25	75	100	4
		U23PA5E2B	Indirect Taxation						
		U23PA5E2C	Research Methodology						
Part – IV	Internship /Institutional Training / Mini Project	U23PA5IT	Internship / Institutional Training / Mini Project	-	-	40	60	100	2
	Self Study Course	U23GS5SS	General Studies	-	-	-	-	Completion	2
		Spoken Tutorial(online) / MOOC(Online)		-	-	-	-	Completion	2
Total				30				700	31
SEMESTER – VI									
Part – III	Core-13	U23PA613	Cost Accounting-II	6	3	25	75	100	4
	Core-14	U23PA614	Management Accounting	6	3	25	75	100	4
	Core-15	U23PA615	Income Tax Law and Practices-II	6	3	25	75	100	4
	Core Elective-3	U23PA6E3A	Investment Analysis and Portfolio Management	5	3	25	75	100	3
		U23PA6E3B	International Financial Management						
		U23PA6E3C	E-Commerce						
	Core Elective-4	U23PA6E4A	Financial Reporting Analysis	5	3	25	75	100	3

		U23PA6E4B	Indian Accounting Standards						
		U23PA6E4C	Financial Services and Markets						
	Comprehension – III (Self-Study Course-Online Exam)	U23PA6C3	Comprehension in Professional Accounting–III	-	1	-	50	50	1
Part – IV	Professional competency skill Enhancement Course	U23PAPC1	General Awareness for Competitive Examinations	2	2	-	50	50	2
	Extra Department Course open Elective -Self Study Course	To be selected from the courses offered by other departments		-	3	-	100	100	3
Part – V	Extension Activities - NSS, YRC, Physical Education, Consumer Club, Youth Welfare, Nature Club and Electoral Literacy Club.			-	-	-	-	Completion	1
	NCC*								
Total				30				700	25
Grand Total				180	-	-	-	3900	150

*As per UGC norms, for those students who opt NCC under extensions activities will be studying the prescribed syllabi of the UGC which will include theory, practical and camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits

**Part-III B.Com. (PA) / Semester – III /
Core-5: CORPORATE ACCOUNTING-I (U23PA305)**

Lecture Hours	: 75	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 5
Contact Hours per Semester	: 75		
Contact Hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

- To understand about the pro-rata allotment and Underwriting of Shares
- To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
- To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
- To examine the various methods of valuation of Goodwill and shares
- To identify the Significance of International financial reporting standard (IFRS)

Course Learning Outcomes (for mapping with POs and PSOs)

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

- CO1** prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
- CO2** assesses the accounting treatment of issue and redemption of preference shares and debentures
- CO3** construct financial statements applying relevant accounting treatments
- CO4** compute the value of goodwill and shares under different methods and assess its applicability
- CO5** integrate theoretical knowledge on all accounting in par with IFRS and IND AS

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	2	2	2	3	2	2	3	2	2
CO4	3	1	2	2	3	2	2	2	2	2
CO5	2	3	3	2	3	2	2	3	2	2
Total Contribution of COs to POs and PSOs	14	11	13	10	13	10	10	13	10	10
Weighted Percentage of Course Contribution to POs	93	73	87	67	87	67	67	87	67	67

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Issue of Shares

(L-15 Hours)

Issue of Shares– Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

Unit II Issue & Redemption of Preference Shares & Debentures

(L-15 Hours)

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

Unit III Final Accounts (L-15 Hours)

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

Unit IV Valuation of Goodwill & Shares (L-15 Hours)

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

Unit V Indian Accounting Standards (L-15 Hours)

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**)

Theory 20% & Problems 80%

Recommended Texts

1. Jain S.P. and Narang N.L., *Advanced Accounting* Vol I, 21st edition, Kalyani Publication, New Delhi, 2018.
2. Gupta R.L. and Radhaswamy M., *Advanced Accounts* Vol I, 17th edition, Sultan Chand, New Delhi, 2015.
3. Broman, *Corporate Accounting*, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- *Advanced Accounts* Vol. I, 19th edition, S.Chand, New Delhi, 2019.
5. Shukla M.C., *Advanced accounting* Vol I, 19th edition, S.Chand, New Delhi, 2019.

Reference Books

1. Reddy T.S., Murthy A. *Corporate Accounting*, 2nd edition, Margham Publication, Chennai, 2015.
2. Rawat D.S. & Nozer Shroff, *Students Guide to Accounting Standards*, Taxmann, New Delhi.
3. Prof. Mukesh bramhbutt, Devi, *Corporate Accounting I*, Ahilya Publication, Madhya Pradesh.
4. Anil Kumar, Rajesh kumar, *Corporate Accounting I*, 1st edition, Himalaya Publishing house, Mumbai, 2022.
5. Prasanth Athma, *Corporate Accounting I*, 2nd edition, Himalaya Publishing house, Mumbai, 2017.

Website and E-learning Sources

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

**Part-III B.Com. (PA) / Semester – III /
Core-6: COMPANY LAW (U23PA306)**

Lecture Hours	: 75	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 5
Contact Hours per Semester	: 75		
Contact Hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

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

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** understand the classification of companies under the act
CO2 examine the contents of the Memorandum of Association & Articles of Association
CO3 know the qualification and disqualification of Auditors
CO4 understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5 analyse the modes of winding up

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	2	2	3	2	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	2	2	3	2	3	2	2	3	2	2
CO4	3	2	2	2	2	3	2	2	2	2
CO5	2	2	3	2	3	3	2	3	2	2
Contribution of COs to POs and PSOs	13	10	13	10	14	12	10	13	10	10
Weighted Percentage of Course Contribution to POs	87	67	87	67	93	80	67	87	67	67

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Introduction to Company law (L-15 Hours)

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

Unit II Formation of Company (L-15 Hours)

Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

Unit III Meeting (L-15 Hours)

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

Unit IV Management & Administration (L-15 Hours)

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

Unit V Winding up (L-15 Hours)

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Recommended Texts

1. Kapoor N.D, *Business Laws*, Sultan Chand and Sons, Chennai, 2018.
2. Pillai R.S.N, *Business Law*, Sultan Chand, New Delhi 2007.
3. Dhandapani M.V, *Business Laws*, Sultan Chand and Sons, Chennai.
4. Shusma Aurora, *Business Law*, Taxmann, New Delhi, 2022.
5. Kuchal M.C, *Business Law*, Vikas Publication, Noida, 2023

Reference Books

1. Gaffoor & Thothadri, *Company Law*, 2nd edition, Vijay Nichole Imprints Limited, Chennai, 2015.
2. Sreenivasan M.R, *Business Laws*, Margham Publications, Chennai, 2012.
3. Kavya and Vidhyasagar, *Business Law*, 1st edition, Nithya Publication, Bhopal, 2022
4. Geet S.D, *Business Law*, Nirali Prakashan Publication, Pune.
5. Preethi Agarwal, *Business Law*, CA foundation study material.

Website and E-learning Sources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Part-III B.Com. (PA) / Semester – III /
Elective Generic-3 (Allied): BUSINESS MATHEMATICS AND
STATISTICS (U23PA3A3)

Lecture Hours	: 60	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 3
Contact Hours per Semester	: 60		
Contact Hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

- To impart knowledge on the basics of ratio, proportion, indices and proportions
- To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- To familiarize with the measures of central tendency
- To conceptualize with correlation co-efficient
- To gain knowledge on time series analysis

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** learn the basics of ratio, proportion, indices and logarithm
CO2 familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3 determine the various measures of central tendency
CO4 calculate the correlation and regression co-efficient.
CO5 assess problems on time series analysis

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	3	2	2
CO2	3	2	2	2	3	2	3	3	2	2
CO3	2	2	2	2	3	2	3	2	2	2
CO4	3	2	3	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	3	3	2	2
Contribution of COs to POs and PSOs	14	10	13	10	12	10	14	14	10	10
Weighted Percentage of Course Contribution to POs	93	67	87	67	80	67	93	93	67	67

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Ratio (L-12 Hours)

Ratio, Proportion and Variations, Indices and Logarithms.

Unit II Interest and Annuity (L-12 Hours)

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

Unit III Business Statistics Measures of Central Tendency (L-12 Hours)

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

Unit IV Correlation and Regression (L-12 Hours)

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

Unit V Time Series Analysis and Index Numbers (L-12 Hours)

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Recommended Texts

1. Dr. Gupta B.N., *Business Mathematics & Statistics*, Shashi bhawan publishing house, Chennai, 2014.
2. Asim Kumar Manna, *Business Mathematics & Statistics*, McGraw hill education, Noida.
3. Rayarikar A.V. and Dr Dixit. P.G, *Business Mathematics & Statistics*, Nirali Prakashan Publishing, Pune.
4. Dr. Sachdeva S, *Business Mathematics & Statistics*, Lakshmi Narain Agarwal, Agra.
5. Vittal P.R., *Business Mathematics & Statistics*, Margham Publications, Chennai.

Reference Books

1. Sharma J.K, *Fundamentals of Business Statistics*, Vikas publishing, Noida.
2. Peter Waxman, *Business Mathematics & Statistics*, Prentice Hall, New York,
3. Andre Francis, *Business Mathematics & Statistics*, Cengage Learning EMEA, Andover.
4. Aggarwal B M, *Business Mathematics & Statistics*, Ane Book Pvt. Ltd., New Delhi.
5. Bhardwaj R.S, *Business Mathematics & Statistics*, Excel Books Publisher, New Delhi,

Website and E-learning sources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Part-IV B.Com. (PA) / Semester – III /
Skill Enhancement Course-4: COMPUTER APPLICATIONS IN
BUSINESS-LAB (U23PA3SP1)

Lecture Hours	:	--	Tutorial Hours	:	--
Practical Hours	:	30	No. of Credits	:	2
Contact Hours per Semester	:	30			
Contact Hours per Week	:	2			
Internal Marks	:	50			
External Marks	:	--			
Total Marks	:	50			

Objectives of the Course

- To understand the basic concepts of a word processing package
- To apply the basic concepts of spread sheet software in business.
- To understand and apply the basic concepts of PowerPoint presentation.

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** recall various techniques of working in MS-Word.
CO2 prepare appropriate business document.
CO3 create a presentation for seminars and lecture.
CO4 understand the various tools used in MS-Excel.
CO5 apply the computer applications tools in various business areas.

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	2	2
CO2	2	2	3	2	2	2	2	1	2	3
CO3	3	3	3	2	3	2	3	2	2	2
CO4	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	2	3
Contribution of COs to POs and PSOs	13	12	14	10	13	10	13	11	10	12
Weighted Percentage of Course Contribution to POs	87	80	93	67	87	67	87	73	67	80

0-No Correlation

1-Weak

2-Moderate

3-Strong

List of Practicals

1. Prepare two or three paragraph in MS-Word and apply the different options
2. Create a resume in MS Word
3. Creating a mail using mail merge option
4. Create student's mark list using MS-Excel.
5. Prepare Annual sales analysis using statistical calculations with graphical representations.
6. Create a seminar presentation with animations by using MS-PowerPoint
7. E-mail creation
8. Create a Google Form

(All the practicals are compulsory)

Recommended Text

1. Susan H. Cooperman Professional Office Procedures, Prentice Hall.

Reference Books

1. Joan Lambert and Curtis Frye, *Microsoft Office Step*, Microsoft Press, U.S.
2. Pooja Mathur, Dr. Shruti & Jain *Computer Applications in Business*, Galgotia Publishing Company, USA.
3. Ridwan Ajadi, *How to use Google Forms*, Kindle Publisher, Chennai.
4. Sanjay Saxena: *MS- Office 2007 in a Nutshell*, Vikas Publishing House Pvt Ltd., New Delhi.
5. Parameswaran R *Computer Applications in Business*, Sultan Chand & Sons, New Delhi.
6. Priti Sinha, Pradeep K., Sinha, *Computer Fundamentals*, BPB Publication, Mumbai.
7. Nagpal D P, *Computer Fundamentals*, Sultan Chand & Sons, New Delhi.

Website and E-learning Sources

1. <http://punjabpolice.gov.in/writereaddata/UploadFiles/CCTNS/Computer%20Basics/MsWord.pdf>
2. https://www.tutorialspoint.com/powerpoint/powerpoint_tutorial.pdf
3. http://media.news.health.ufl.edu/misc/training/Handouts/PowerPoint/2016/2016_PowerPoint-Basics.pdf
4. http://images.pcmac.org/Uploads/marshallcountysd/marshallcountysd/Divisions/DocumentsCategories/Documents/Beginner%27s%20Guide%20to%20Google%20Form_%7BSISdcf210b2670d%7D.pdf
5. https://pdst.ie/sites/default/files/Google%20Drive_1.pdf
6. <http://waterlooregion.org/sites/default/files/Introduction%20to%20Email%20Handout.pdf>

Part-III B.Com. (PA) / Semester – IV /
Core-7: CORPORATE ACCOUNTING-II (U23PA407)

Lecture Hours	: 75	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 5
Contact Hours per Semester	: 75		
Contact Hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

- To know the types of Amalgamation, Internal and external Reconstruction
- To know Final statements of banking companies
- To understand the accounting treatment of Insurance company accounts
- To understand the procedure for preparation of consolidated Balance sheet
- To have an insight on modes of winding up of a company

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2 construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3 synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4 give the consolidated accounts of holding companies
CO5 preparation of liquidator's final statement of account

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	3	2	2
CO2	3	2	3	2	3	2	3	2	2	2
CO3	2	2	2	2	3	2	3	3	2	2
CO4	3	2	3	2	2	2	2	3	2	2
CO5	3	2	2	2	2	2	3	3	2	2
Contribution of COs to POs and PSOs	14	10	13	10	12	10	14	14	10	10
Weighted Percentage of Course Contribution to POs	93	67	87	67	80	67	93	93	67	67

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Amalgamation, Internal & External Reconstruction (L-15 Hours)

Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital– Reserve Liability - Accounting Treatment of External Reconstruction

Unit II Accounting of Banking Companies (L-15 Hours)

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

Unit III Insurance Company Accounts (L-15 Hours)

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

Unit IV Consolidated Financial Statements (L-15 Hours)

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

Unit V Liquidation of Companies (L-15 Hours)

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

Theory 20% & Problems 80%

Recommended Texts

1. Jain S.P. and Narang K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
2. Dr.Raman K.S and Dr. Arulanandam M.A, *Advanced Accountancy*, Vol. II, Himalaya Publishing House, Mumbai.
3. Gupta R.L. and Radhaswamy M., *Advanced Accounts*, Sultan Chand, New Delhi.
4. Shukla M.C. and Grewal T.S., *Advanced Accounts* Vol. II, S Chand & Sons, New Delhi.
5. Reddy T.S. and Murthy A., *Corporate Accounting II*, Margham Publishers, Chennai.

Reference Books

1. Raman B., *Corporate Accounting*, Taxmann, New Delhi.
2. Shukla M.C., *Advanced Accounting*, S.Chand, New Delhi.
3. Prof. Mukesh Bramhbut, *Advanced Accounting*, Devi Ahilya publication, Madhya Pradesh.
4. Anil kumar, Rajesh kumar, *Advanced Corporate Accounting*, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, *Corporate Accounting*, Himalaya Publishing house, Mumbai.

Website and E-learning Sources

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

**Part-III B.Com. (PA) / Semester – IV /
Core-8: PRINCIPLES OF MARKETING (U23PA408)**

Lecture Hours	: 75	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 5
Contact Hours per Semester	: 75		
Contact Hours per Week	: 5		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

- To know the concept and functions of marketing
- To understand the importance of market segmentation
- To examine the stages of new product development
- To gain knowledge on the various advertising Medias
- To analyse the global market environment

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1 develop an understanding on the role and importance of marketing

CO2 apply the 4p's of marketing in their venture

CO3 identify the factors determining pricing

CO4 use the different Channels of distribution of industrial goods

CO5 understand the concept of E-marketing and E-Tailing

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	3	2
CO3	3	2	2	2	3	2	2	2	2	2
CO4	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	3	2
Contribution of COs to POs and PSOs	14	10	14	10	12	10	10	10	13	10
Weighted Percentage of Course Contribution to POs	93	67	93	67	80	67	67	67	87	67

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Introduction to Marketing (L-15 Hours)

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

Unit II Market Segmentation (L-15 Hours)

Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation– Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

Unit III Product and Price (L-15 Hours)

Marketing Mix—an overview of 4P’s of Marketing Mix–Product–Introduction to Stages of New Product Development – Product Life Cycle— Pricing–Policies – Objectives–Factors Influencing Pricing– Kinds of Pricing.

Unit IV Promotions and Distributions (L-15 Hours)

Elements of promotion–Advertising– objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of sales promotion–Personal Selling – Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

Unit V Competitive Analysis and Strategies (L-15 Hours)

Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.

Recommended Texts

1. Philip Kotler, *Principles of Marketing* 15th edition, A South Asian Perspective, Pearson Education. New Delhi, 2023.
2. Dr.Gupta C.B. & Dr.Rajan Nair N., *Marketing Management*, Sultan Chand & Sons, New Delhi.
3. Dr.Amit Kumar, *Principles of Marketing*, Shashibhawan Publishing House, Chennai.
4. Dr.Rajan Nair N., *Marketing*, Sultan Chand & Sons. New Delhi.
5. Neeru Kapoor *Principles of Marketing*, PHI Learning, New Delhi.

Reference Books

1. Prof Kavita Sharma, Dr Swati Agarwal, *Principles of Marketing*, Taxmann, New Delhi.
2. Dr. Jayasankar J, *Marketing Management*, Margham Publications, Chennai.
3. Assael, H. *Consumer Behaviour and Marketing Action*, PWS – Kent, USA.
4. Hoyer, W.D. and Macinnis, D.J., *Consumer Behaviour*, Houghton Mifflin Company, USA.
5. Baker M, *Marketing Management and Strategy*, Macmillan Business, Bloombury Publishing, India.

Website and E-learning Sources

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

Part-III B.Com. (PA) / Semester – IV /

Elective Generic-4 (Allied): OPERATIONS MANAGEMENT (U23PA4A4)

Lecture Hours	: 60	Tutorial Hours	: --
Practical Hours	: --	No. of Credits	: 3
Contact Hours per Semester	: 60		
Contact Hours per Week	: 4		
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the Course

- To explain the basic concepts of operations management and student make use of it
- To examine the types of manufacturing layout facilities
- To provide classification of inventory controls
- To describe the work measurement and analysis for quality control
- To assist knowledge for service operations management

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** learning operations management techniques that could applied to real world problems
CO2 insist about the principle and factors relating to layout
CO3 elaborate the key concepts in production and inventory control management
CO4 letting students apply the relevant operations management technique to the correct situation
CO5 explain the key aspects of operations management decision making

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	2	2
CO2	3	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	2	2	3
Contribution of COs to POs and PSOs	14	12	13	11	13	10	13	14	10	12
Weighted Percentage of Course Contribution to POs	93	80	87	73	87	67	87	93	67	80

0-No Correlation

1-Weak

2-Moderate

3-Strong

Course Content

Unit I Introduction (L-12 Hours)

Nature and Scope of Operations Management- Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends

Unit II Layout of manufacturing facilities (L-12 Hours)

Principles of Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.

Unit III Production and Inventory Control (L-12 Hours)

Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.

Unit IV Methods Analysis and Work Measurement (L-12 Hours)

Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts

Unit V Service Operations Management (L-12 Hours)

Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.

Recommended Texts

1. Chary, S.N., *Production and Operations Management*, Tata McGraw Hill, New York.
2. Panneerselvam R., *Production and Operations Management*, PHI Learning, New Delhi.
3. B.Mahadevan, *Operations Management*, 2ndEdition, Pearson, New Delhi, 2020.

Reference Books

1. Srinivasan G, *Quantitative Models in Operations and Supply Chain Management*, PHI Learning Pvt.Ltd, New Delhi.
2. Lee Krajewski, Larry P Ritzman, Manoj K Malhotra & Samir K Srivastav, *Operations Management*, Pearson, New Delhi.
3. Buffa E.S. and Sarin, R., *Modern Productions / Operations Management*, Wiley, New Jersey.

Website and E-learning Sources

1. www.springer.com
2. www.studocu.com
3. www.quora.com

Part-IV B.Com. (PA) / Semester – IV / Skill Enhancement
Course-5: TALLY ERP 9.0-LAB (U23PA4SP2)

Lecture Hours	:	--	Tutorial Hours	:	--
Practical Hours	:	30	No. of Credits	:	2
Contact Hours per Semester	:	30			
Contact Hours per Week	:	2			
Internal Marks	:	--			
External Marks	:	50			
Total Marks	:	50			

Objective of the Course

- To enable the students to work with Tally ERP. 9.0

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

- CO1** remember the very important concepts of Tally ERP 9.0
- CO2** understand the basic ideas of entering accounting transactions.
- CO3** apply the concepts in business transactions
- CO4** analyze the various concepts to prepare accounts.
- CO5** evaluate the all the accounting reports

CO-PO and PSO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO3
CO 1	3	3	2	2	2	3	2	3	2	2
CO 2	3	3	3	2	3	3	2	3	2	3
CO 3	2	3	2	2	3	2	2	3	2	2
CO 4	2	2	3	3	2	3	2	3	2	2
CO 5	2	2	2	2	3	2	2	2	2	3
Total Contribution of COs to POs	12	13	12	11	13	13	10	14	10	12
Weighted Percentage of Course Contribution to POs	80	87	80	73	87	87	60	93	67	80

0-No Correlation

1-Weak

2-Moderate

3-Strong

List of Practicals

1. Company Creations in Tally ERP 9.0
2. Accounting ledgers creation
3. Accounting vouchers creation
4. Inventory ledgers creation
5. Inventory vouchers creation
6. Display of financial statement
7. Final account and its adjustments

(All the practicals are compulsory)

Recommended Text

1. Vishnu Priya Singh, *Tally.ERP9 with GST*, 3rd revised edition, Computech, New Delhi, 2019.

References Books

1. Asok Nadhani, *GST Accounting with Tally.ERP 9*, Publisher: BPB Publications, Mumbai.
2. Gupta Vikas, *Comdex Tally.ERP 9 Course Kit with GST and Ms Excel*, Dreamtech Press India Pvt. Ltd, New Delhi.
3. Chheda Rajesh, *Learn Tally.ERP 9 with GST and E, Way Bill*, ANE Books, Mumbai.
4. Mehra Navneet, *GST Tally ERP9,V & S Publishers*, New Delhi.

Website and E-learning Sources

1. <https://tallysolutions.com/tally/how,to,use,gst,in,tally,erp,9/>
2. <https://sscstudy.com/tally,erp,9,gst,notes,pdf,free,download/>
3. <https://www.cgmarketguru.com/tally,erp,9,notes,in,english,pdf,free,download,with,examples,gst/>
4. <https://www.tallyofficialbooks.com/gst,using,tally,erp,9.html>
5. <https://studycafe.in/tally,erp,9,easy,learning,notes,88988.html>
6. <https://www.sarkarirush.com/tally,erp,9,book,pdf,download/>