

G. VENKATASWAMY NAIDU COLLEGE, KOVILPATTI-628502

(AUTONOMOUS)

(Re-Accredited with “A” Grade by NAAC)

DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

(for those who joined from the Academic year 2023-2024 and onwards)

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 offer updating courses and activities.

PROGRAMME OUTCOMES

After completion of the graduation, the graduates will be able to:

- ❖ **PO-1:** 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.
- ❖ **PO-2:** Apply the competency and skills acquired in solving the problems related with their field of study during the profession.
- ❖ **PO-3:** 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.
- ❖ **PO-4:** Practice leadership qualities which are required to lead the diverse teams and small groups to achieve the common goals of the organization;
- ❖ **PO-5:** Apply apt modes and forms of communication while working in the organization and between different levels of management.
- ❖ **PO-6:** 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.
- ❖ **PO-7:** Sensitize towards ethical values required for business and societal tie up.

PROGRAMME EDUCATIONAL OUTCOMES

After completion of the graduation, the graduates will be able:

- **PEO-1:** to 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.
- **PEO-2:** To cognize their ethical and moral conduct in professional and personal life and to take better decisions even in complex situations.
- **PEO-3:** To apply the different and advanced business concepts in their real time business life.

PROGRAMME SPECIFIC OUTCOMES

- ✓ **PSO-1:** Learners will be able to prove proficiency in the exams like CA, CS, ICWA and other courses.

- ✓ **PSO-2:** Learners can also acquire practical skills to work in the field of taxation, auditing and financial analyst in various corporate and accounting sectors.
- ✓ **PSO-3:** The graduates will be able to apply the accounting knowledge and expertise to add ethical values of business in efficient decision making.

GRADUATE ATTRIBUTES

The three year under-graduate programme in Commerce (Professional Accounting) develops transferable life skills such as

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 learning in order to be adaptable, flexible for the organization, to stay competitive and relevant and achieving personal goals.

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DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)
Curriculum Structure

(For those who joined in June 2023 and after)

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						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-1 (Non Major)	U23PA1S1	Advertising	2	-	50	0	50	2
	Foundation Course	U23PAFC1	Fundamentals of Business	2	-	50	0	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 - Online Exam)	U23PA2C1	Comprehension in Core Courses – I	0	1	0	50	50	1
Part – IV	Skill Enhancement Course-2 (Non Major)	U23PA2S2	Salesmanship	2	-	50	0	50	2
	Skill Enhancement Course-3	U23PA2S3	Financial literacy	2	2	0	50	50	2
Total				30				650	24

Part-III B.Com. (PA) / Semester – I / Core-1: FINANCIAL ACCOUNTING-I (U23PA101)

Lecture Hours : 75	Tutorial Hours:--
Practical Hours : --	No. of Credit: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 the basic accounting concepts and standards.
- ✓ To know the basis for calculating business profits.
- ✓ To familiarize with the accounting treatment of depreciation.
- ✓ To learn the methods of calculating profit for single entry system.
- ✓ To gain knowledge on the accounting treatment of insurance claims.

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: Remember the concept of rectification of errors and Bank reconciliation statements

CO2: Apply the knowledge in preparing detailed accounts of sole trading concerns

CO3: Analyse the various methods of providing depreciation

CO4: Evaluate the methods of calculation of profit

CO5: Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	1	2	3	1	3	3	2
CO2	3	2	3	2	3	3	2	3	3	3
CO3	3	2	2	2	3	2	2	2	3	2
CO4	2	2	3	2	2	2	2	3	2	2
CO5	2	2	3	2	3	2	2	2	2	2
Total Contribution of COs to POs and PSOs	13	10	14	9	13	12	9	13	13	11
Weighted Percentage of Course Contribution to POs	86.6	66.7	93	60	86.7	80	60	86.7	86.7	73.

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Fundamentals of Financial Accounting (L-15 Hours)

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account –Bank Reconciliation Statement-Need and Preparation.

Unit II Final Accounts (L-15Hours)

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III Depreciation and Bills of Exchange (L-15Hours)

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.Units of Production Method – Cost Model vs. Revaluation.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

Unit IV Accounting from Incomplete Records (L-15Hours)

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

Unit V Royalty and Insurance of Claims (L-15Hours)

Meaning–Minimum Rent–Short Working–Recoupment of Short Working Lessor and Lessee–Sublease–Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount–Average clause (Loss of Stock only)

Theory 20% & Problem 80%

Recommended Text

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Websiteand e-learning source

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Part-III B.Com. (PA) / Semester – I / Core-2: PRINCIPLES OF
MANAGEMENT(U23PA102)**

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

Objectives of the Courses

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

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: Demonstrate the importance of principles of management.

CO2: Paraphrase the importance of planning and decision making in an organization.

CO3: Comprehend the concept of various authorizes and responsibilities of an organization.

CO4: Enumerate the various methods of Performance appraisal

CO5: Demonstrate the notion of directing, co-coordination and control in the management.

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	2	2	3	2	2
CO3	2	2	2	2	3	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2
CO5	2	2	3	2	2	2	2	3	2	2
Total	13	11	13	13	12	10	11	13	10	11
Percentage	86.6	73	86.7	86.7	80	66.7	73	86.7	66.7	73

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Introduction to Management (L-15Hours)

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

Unit II Planning (L-15Hours)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Unit III Organizing (L-15Hours)

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

Unit IV Staffing (L-15Hours)

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].

Unit V Directing (L-15Hours)

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination – Meaning - Techniques of Co-ordination.Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Recommended Text

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston the Harvard Business School Press, India.

Websiteand e-learning source

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**Part-III B.Com. (PA) / Semester – I / Elective Generic -1 (Allied) –
BUSINESS ECONOMICS (U23PA1A1)**

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

Objectives of the Courses

1. To understand the approaches to economic analysis
2. To know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportions
5. To enable the students to understand the objectives and importance of pricing policy

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: Explain the positive and negative approaches in economic analysis

CO2: Understood the factors of demand forecasting

CO3: Know the assumptions and significance of indifference curve

CO4: Outline the internal and external economies of scale

CO5: Relate and apply the various methods of pricing

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	3	2	2
CO2	3	2	3	3	2	2	2	3	2	2
CO3	2	3	3	3	2	2	2	3	2	2
CO4	3	3	3	2	2	2	2	2	2	2
CO5	3	2	2	2	3	2	2	3	2	2
Total	13	12	13	13	12	10	10	12	10	10
Percentage	86.7	80	86.7	86.7	80	66.7	66.7	80	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Introduction to Economics

(L-12Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit –

Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Unit II Demand & Supply Functions (L-12Hours)

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit III Consumer Behaviour (L-12Hours)

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV Theory of Production (L-12Hours)

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

Unit V Product Pricing (L-12Hours)

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

Textbooks

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nicole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram Singh and Vinaykumar, Business Economics, Thakur publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Website and e-learning source

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

Part-IV B.Com.(PA) / Semester – I / Skill Enhancement Course-1(Non Major) –ADVERTISING (U23PA1S1)

Lecture Hours : 30	Tutorial Hours :--
Practical Hours: --	No. of Credit: 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 advertising,
- ✓ To know the basic rule for advertising.
- ✓ To familiarize with the advertising media
- ✓ To learn the methods of advertising system.
- ✓ To gain knowledge of the advertising technology

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: Remember the concept of introduction of advertising

CO2: Apply the knowledge in preparing detailed rule of advertising

CO3: Analyse the various methods of advertising segmentation

CO4: Evaluate the advertising budget

CO5: Determine the advertising agency principles

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	3	2	3	3	2	2	3	2	2
CO4	2	2	3	3	3	2	2	3	2	2
CO5	2	3	2	2	3	2	2	2	2	2
Total	13	12	13	13	13	10	10	13	10	10
Percentage	86.7	80	86.7	86.7	86.7	66.7	66.7	86.7	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit – I Introduction to Marketing

(L-06Hours)

Introduction to Marketing, Marketing Concepts, Origin of Marketing, Marketing Process
Marketing mix, 4Ps of Marketing, Product, Pricing, Place and Promotion and Promotion mix.

Unit – II Advertising (L-06Hours)

Advertising - an introduction- Origin and Development - Definition and Classification Advertising Decision, Advertising objectives - Advertising and Sales Promotion – Developing Advertising Programme.

Unit – III Copy Decisions (L-06Hours)

Visualization of Ad Layout - Elements of Ad Copy and Creation Principles of verbal versus visual thinkers - Styles and Stages in advertising copy creation- Copy (Pre-) Testing methods and measurements

Unit – IV Media Decisions (L-06Hours)

Media Planning and Selection - Concepts of Reach, Frequency, Continuity, and Selectivity - Measures of Media Cost Efficiency – Media (Readership / Viewership) Research

Unit – V Measuring Advertising (L-06Hours)

Effectiveness - Control of Advertising by practitioners, media and the market - Advertising in the International Market-place - Advertising and Principles of Integrated Marketing Communication and Image Building.

Recommended Text

1. Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi, 2020

Reference Books

1. Kazmi & Batra, Advertising & Sales Promotion, Excel Books, 2018
2. Aaker, Batra & Myers, Advertising Management; Prentice Hall, India. 2018
3. Kruti Shah & Alan D'souza, Advertising & Promotion, Tata McGraw-Hill Delhi, 2019
4. Kelley & Jugenheimer, Advertising Media Planning a Brand Management 2020
5. Ravi Shanker, Services Marketing: The Indian Perspective, Excel Books, New Delhi, 2019
6. Rajendra Nargundkar, Services Marketing: Text & Cases, Tata McGraw-Hill Publishing Company, New Delhi, 2021
7. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation and Control, Macmillan Business Books, New Delhi, 2020

Website and e-learning source

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EM4_2020052412521560.pdf
3. https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
4. http://www.sabsmkultikri.org/UploadedFiles/205773A3%20INTRODUCTION_TO_ADV ERTISING.pdf
5. https://josephcollege.ac.in/lms/Uploads/pdf/material/Advertising_&_Brand_Management_Notes.pdf
6. <https://nios.ac.in/media/documents/srsec335new/ch17.pdf>

**Part-IV B.Com. (PA) / Semester – I / Foundation Course /
FUNDAMENTALS OF BUSINESS (U23PAFC1)**

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

Objectives of the Course

1. To understand the basic concepts of business
2. To know the important elements of commerce and industry
3. To apply the knowledge about the various forms of business organization

Course Learning Outcomes (for mapping with POS and PSOs)

On completion of the course the students will be able to

CO1:Remember the terms of Business, Commerce, Trade, Industry and Profession

CO2:Apply the e-Commerce activities in day today life

CO3:Analyse the qualities of successful businessmen

CO4:Evaluate the various form of business organization

CO5:Create the Non-Economic and Economic Activities

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	3	2	3	2	2
CO2	3	2	3	2	3	2	2	3	2	2
CO3	3	3	2	3	3	2	2	2	2	2
CO4	2	2	3	3	3	3	2	3	2	2
CO5	2	3	2	2	3	2	2	2	2	2
Total	13	12	13	13	13	12	10	13	10	10
Percentage	86.7	80	86.7	86.7	86.7	80	66.7	86.7	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Introduction to Business

(L-06Hours)

Definition of Business – Objectives of Business – Criteria for Success in Modern Business
– Qualities of Successful Businessmen – Distinction between Business, Profession and Employment.

Unit III Sole Proprietor and Hindu Undivided Family (L-06Hours)

Forms of Organization – Selection and Suitability of form of Business Organization – Sole Trader – Features – Advantages – Disadvantages – Introduction to Hindu Undivided Family – Characteristics of Joint Hindu Family Business.

Unit IV Partnership and Limited Liability Partnership (L-06Hours)

Partnership: Definition - Features – Advantages – Disadvantages – Registration of Partnership Firm - Limited Liability Partnership – Meaning and Definition – Special Features Difference between LLP and Partnership Firm

Unit IV Joint Stock Company and One Person Company (L-06Hours)

Joint Stock Company – Definition - Features – Advantages – Disadvantages – Difference between Joint Stock Company and partnership. One Person Company- Meaning – benefits – demerits –features of one Person Company – difference between Joint Stock Company and one Person Company

Unit V Co-Operative and Public Enterprises (L-06Hours)

Co-operative Organization: Definition – Features – Principles - Difference between Co-operative Organization and Joint Stock Company – public enterprises- meaning – Definition of public enterprises – characteristics – benefits -Forms of Organizing Public Enterprises

Recommended Text

1. Balaji C.D. Principles of Commerce. Chennai: Margham Publications, 2020.

References Books

1. Gupta .C. B. Business Organization and Management. New Delhi: Sultan Chand and Sons, 2021.
2. Gupta C. B. and Srinivasan N.B. Entrepreneurial Development. New Delhi: Sultan Chand & Sons, 2018.
3. Bhushan. Y. K. Fundamentals of Business Organisation and Management. New Delhi: Sultan Chand and Sons, 2020.
4. R. P. Maheshwari Principles of Business Studies, Pitambar Publishing, Mumbai, 2021

Website and e-learning source

1. <https://www.toppr.com/bytes/forms-of-commerce/>
2. <https://stoplearn.com/introduction-to-commerce/>
3. <https://www.geeksforgeeks.org/introduction-to-business/>
4. <https://open.umn.edu/opentextbooks/textbooks/616>
5. <https://openstax.org/details/books/introduction-business>

Part-III B.Com. (PA) / Semester – II / Core-3: Financial Accounting-II (U23PA203)

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

Objectives of the Courses

1. The students are able to prepare different kinds of accounts such higher purchase and Installments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement

4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: To evaluate the Hire purchase accounts

CO2: To prepare Branch accounts and Departmental Account

CO3: To understand the accounting treatment for admission and retirement in partnership

CO4: To know Settlement of accounts at the time of dissolution of a firm.

CO5: To elaborate the role of IFRS

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	3	2	3	2	2
CO2	2	3	3	2	3	2	2	2	2	2
CO3	3	2	2	3	3	2	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	2
CO5	3	3	3	2	2	3	2	3	3	3
Total	13	12	13	13	13	12	10	13	11	11
Percentage	86.7	80	86.7	86.7	86.7	80	66.7	86.7	73	73

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Hire Purchase and Instalment System (L-15Hours)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

Unit II Branch and Departmental Accounts (L-15Hours)

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.

Unit III Partnership Accounts – I (L-15Hours)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

Unit IV Partnership Accounts – II (L-15Hours)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Unit V Accounting Standards for financial reporting (L-15Hours)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Theory 20% & Problems 80%

Recommended Text

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M C Shukla T.S.Grewal & S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.

Reference Books

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Website and e-learning source

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Part-III B.Com. (PA) / Semester – II / Core-4- BUSINESS LAW
(U23PA204)**

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

Objectives of the Courses

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

- CO1:** Explain the Objectives and significance of mercantile law
CO2: Understand the clauses and exceptions of Indian Contract Act.
CO3: Outline the contract of indemnity and guarantee
CO4: Familiar with the provision relating to Bailment and Pledge
CO5: Explain the various provisions of Sale of Goods Act 1930

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	3	2	2
CO3	2	2	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	2	2	3	3	2	2	2	2	2	2
Total	13	10	13	11	10	10	10	13	10	10
Average	2.6	2	2.6	2.2	2	2	2	2.8	2	2
	86.7	66.7	86.7	73	66.7	66.7	66.7	86.7	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Elements of Contract

(L-15Hours)

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract-An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

Unit II Performance of Contract

(L-15Hours)

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

Unit III Contract of Indemnity and Guarantee

(L-15Hours)

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

Unit IV Bailment and Pledge

(L-15Hours)

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Unit V Sale of Goods Act 1930

(L-15Hours)

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Recommended Text

1. N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & VivekKuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

Website and e-learning source

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Part-III B.Com. (PA) / Semester – II / Elective Generic -2 (Allied) – INTERNATIONAL ECONOMICS (U23PA2A2)

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

Objectives of the Courses

1. To introduce the students to the concept of international trade and its theories.
2. To provide a comprehensive understanding of balance of trade and payments and its economic effects.
3. To impart knowledge on the foreign exchange rates and its theories.
4. To facilitate students to be aware of the international monetary systems and the structure of IMF.
5. To introduce the students to the international financial institutions.

Course Learning Outcomes (for mapping with POs and PSOs)

On completion of the course the students will be able to

CO1: Define the concept of international trade and its theories.

CO2: Evaluate the system of balance of trade and payments and its economic effects.

CO3: Analyze the foreign exchange rates and its theories.

CO4: Familiar with the international monetary systems and the structure of IMF.

CO5: Practical knowledge on the workings of international financial institutions.

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	1	2	3	2	3	2	2
CO2	2	2	2	1	2	2	2	3	2	2
CO3	3	2	2	2	2	3	2	2	2	2
CO4	3	2	2	2	2	3	2	3	2	2

CO5	2	2	2	2	2	2	2	2	2	2
Total	13	10	10	8	10	13	10	13	10	10
Average	2.6	2	2	1.8	2	2.6	2	2.6	2	2
Percentage	86.7	66.7	66.7	53.33	66.7	86.7	66.7	86.7	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I International Trade

(L-12Hours)

Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.

Unit II Balance of Payments

(L-12Hours)

Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.

Unit III Foreign Exchange Rate

(L-12Hours)

Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.

Unit IV International Monetary System

(L-12Hours)

International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF

Unit V International Financial Institutions

(L-12Hours)

International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.

Recommended Text

1. AnupamaTandon, International Economics, Kalyani Publishers, New Delhi
2. D N Dwivedi, International Economics Theory and Policy, Vikas Publishing, Noida
3. Dr. S. Sankaran, International Economics, Margham Publications, Chennai
4. D M Mithani, International Economics, Himalaya Publishing House, Mumbai

Reference Books

1. Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
2. Paul R. Krugman, International Economics, Pearson, New Delhi
3. Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai
4. H.C.Bhatia, International Economics, Vikas Publishing House, Noida

Website and e-learning source

1. www.ocw.mit.edu
2. www.economicsnetwork.ac.in
3. www.ibsstudy.wixsite.com

Part-IV B.Com.(PA) / Semester – II / Skill Enhancement Course-2(Non Major)– SALESMANSHIP(U23PA2S2)

Lecture Hours : 30	Tutorial Hours :--
Practical Hours:--	No. of Credit: 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 essential of salesmanship
- ✓ To know the basis for sales Organization.
- ✓ To familiarize with the salesman recruitment
- ✓ To learn the methods of calculation of salesman remuneration.
- ✓ To gain knowledge on the salesman training.

Course Learning Outcomes (for mapping with POS and PSOs)

On completion of the course the students will be able to

CO1: Remember the concept of utility of salesmanship

CO2: Apply the knowledge structure of salesmen organisation

CO3: Analyse the various methods of salesman recruitment

CO4: Evaluate the selection of salesman training

CO5: Determine the calculation of salesman remuneration

CO-PO and PSO (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	2	3	3	2	2	2	3	2	2
CO2	2	3	2	3	3	2	3	3	2	2
CO3	2	2	3	3	2	2	2	3	2	2
CO4	3	3	3	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	3	2	2
Total	12	13	14	14	12	10	10	14	10	10
Percentage	80	86.7	93	93	86.7	66.7	66.7	93	66.7	66.7

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Essentials of salesmanship (L-06Hours)

Meaning, Definition, essentials of salesmanship, utility of salesmanship to manufacture, to society, to state, to customer and to salesman

Unit II Sales organisation (L-06Hours)

Meaning, definition, scope of sales organisation, need and importance of sales organisation, function of sales organisation, Element of sales organisation, structure of sales organisation

Unit III Salesman Recruitment (L-06Hours)

Meaning, Importance of proper selection, Recruitment of salesmen, process of recruitment and selection, Duties of salesmanship, responsibilities of salesmanship and types of salesmanship

Unit IV Salesman Training (L-06Hours)

Meaning, importance of training, objectives of training, methods of training, essentials of good training, basic principles of designing a training programme

Unit V Remuneration of salesman (L-06Hours)

Meaning, importance of remuneration, methods of recruitment, essentials of good remuneration scheme, salary and commission plan, fundamentals of successful selling,

Recommended Text

1. Dr.M.M. Varma and R.K. Aggarwal “Salesmanship and Publicity” Forward publishing company, 2020.

Reference Books

1. Ruston S. Davar, Sohrab R. Davar and Nusli R. Davar “Salesmanship and Publicity” 2008.
2. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
3. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
4. Futrell, Charles, Sales Management: Behaviour, Practices and Cases. The Dryden Press.
5. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
6. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Website and e-learning source

1. <https://www.qsstudy.com/accounting/definition-cash-memo-recording-transactions>
2. <https://barbaratallent.com/how-to/writing-a-salesguide.html>
3. <https://www.probizwriters.com/PBW-blog/index.php/what-is-a-sales-manual-how-to-write-sales-manual/>
4. <https://commercestudyguide.com/wp-content/uploads/2020/02/personal-selling-and-salesmanship-PDF-NOTES.pdf>

**Part-IV B.Com. (PA) / Semester – II / Skill Enhancement Course-3–
FINANCIAL LITERACY (U23PA2S3)**

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

Objectives of the Course

1. To understand topics such as money management, borrowing, investing and credit facilities
2. To understand how to apply the knowledge to the life
3. To promote financial well-being

Course Learning Outcomes (for mapping with POS and PSOs)

On completion of the course the students will be able to

CO1: Remember the concept of financial literacy

CO2: Develop proficiency for personal and family financial planning

CO3: Apply the concept of investment planning

CO4: Ability to analyze banking and insurance products

CO5: Create a Personal tax planning

CO-PO and PSO (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	3	2	2	2	2	3	2	3
CO3	2	3	3	2	3	2	3	3	2	2
CO4	3	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	2	3
Total	14	12	14	10	13	10	13	14	10	12
Percentage	93	80	93	66.7	86.7	66.7	86.7	93	66.7	80

0-No Correlations;

1 – Weak;

2- Moderate;

3- Strong

Course Content

Unit I Introduction (L-06Hours)

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy.

Unit II Financial Planning and Budgeting (L-06Hours)

Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget

Unit III Banking Services (L-06Hours)

Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; CIBIL, ATM, Debit and Credit Card.

Unit IV Financial Services from Post Office (L-06Hours)

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhhi Yojana /Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order,

Unit V Protection and Investment Related Financial Services (L-06Hours)

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Health Insurance and its Plans, Property Insurance: Policies offered by various general insurance companies.

Recommended Text

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.

Reference Books

1. Kothari, R. (2020). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
2. Milling, B. E. (2021). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
3. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2020). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
4. Halan, Monika, Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
5. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network18 Publications Ltd.

Website and e-learning source

1. https://www.researchgate.net/publication/362871659_Introduction_to_Financial_Literacy
2. https://cbseacademic.nic.in/web_material/Curriculum22/publication/middle/financial_Literacy_classVI.pdf
3. <https://www.southindianbank.com/userfiles/file/chapter%202.pdf>
4. <https://responsiblecash.org/sites/default/files/WFP%20Financial%20litteracy%205%20weeks%20training%20program%20Uganda%20%281%29.pdf>
5. <https://www.himpub.com/documents/Chapter2768.pdf>