MOTHER TERESA WOMEN’S UNIVERSITY

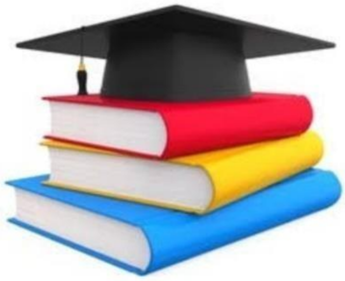
KODAIKANAL – 624 102

DEPARTMENT OF COMMERCE

B.COM Professional Accounting

Curriculum Framework, Syllabus, and Regulations

(Choice Based Credit System –CBCS)



(For the candidates to be admitted from the Academic Year 2026-2027 onwards)

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Mother Teresa Women's University, Kodaikanal
Department of Commerce
Choice Based Credit System (CBCS) (2026-2027 onwards)
Bachelor of Commerce Professional Accounting

1. About the Programme

The revised syllabus for theB.Com PA Programme is introduced from the academic year 2026–2027 onwards. The curriculum is designed in accordance with the guidelines of UGC and TANSCHE under the Choice Based Credit System (CBCS) and Outcome-Based Education (OBE) framework. The programme aims to provide students with a strong foundation in commerce, accounting, finance, taxation, banking, management, and entrepreneurship, while developing professional competence, analytical ability, ethical values, and employability skills.

The Bachelor of Commerce degree is awarded based on the attainment of Programme Outcomes and Course Outcomes that reflect the knowledge, skills, attitudes, and values expected of graduates. The Learning Outcomes-based Curriculum Framework (LOCF) has been developed in alignment with graduate attributes, qualification descriptors, Programme Learning Outcomes, and Course Learning Outcomes to meet the evolving needs of business, industry, higher education, and society.

2. Programme Educational Objectives (PEOs)

On completion of B.Com PA Degree Programme, the students will be able to

PEO1	Students will able to understand the concepts of Commerce.
PEO2	Students will develop comprehensive professional skills in the field of Commerce
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO4	Students will be able to prove their proficiency with the ability to complete exams like C.A, C.S, and CMA.
PEO5	Students can pursue commerce-oriented research and careers as teaching professionals in Colleges and Universities.

3. Programme Outcomes (PO)

On completion of B.Com PA, students will be able to

PO1	Demonstrate comprehensive knowledge of accounting, finance, taxation, banking, economics, management, marketing, and business laws.
PO2	Apply analytical, quantitative, and critical thinking skills to solve business and commercial problems effectively.
PO3	Interpret and analyze financial statements, business reports, and economic data for informed decision-making..
PO4	Communicate effectively in professional, academic, and business environments using appropriate oral and written communication skills.
PO5	Utilize information technology, digital tools, and modern business applications in commerce and business operations.
PO 6	Exhibit leadership, teamwork, entrepreneurial ability, and managerial competencies in diverse organizational settings.
PO 7	Apply ethical principles, professional values, and social responsibility in business practices and decision-making.
PO 8	Demonstrate problem-solving, innovation, and adaptability to meet the challenges of the dynamic business environment.
PO 9	Pursue higher education, professional qualifications, lifelong learning, and continuous skill development.
PO 10	Contribute to sustainable economic development, community welfare, and environmental responsibility through responsible business practices.

5. Programme Specific Outcomes (PSOs)

On completion of B.Com PA Programme, students will be able to

PSO 1	**Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
PSO 2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO 3	**Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO 4	**Contribution to Business World:** To produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO 5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

4. Learning Outcomes-based Curriculum Framework (LOCF) Attributes

LO 1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
LO 2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
LO 3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
LO 4	**Problem solving:** Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
LO 5	**Analytical reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

LO 6	**Research-related skills:** A sense of inquiry and capability for asking relevant/ appropriate questions, problematizing, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
LO 7	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. 8 Learning Outcomes-based Curriculum Framework for Undergraduate Education
LO 8	**Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. =
LO 9	Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
LO 10	**Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
LO 11	**Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
LO 12	**Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
LO 13	**Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

LO 14	**Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
LO 15	**Lifelong learning:** Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

5. Eligibility

Candidate should have passed the Higher Secondary Examination or CBSE Examination from school with Commerce and Accountancy

6. General Guidelines for UG Programme

i. **Duration:** The programme shall extend through a period of 6 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.

ii. **Medium of Instruction**: English

7. Evaluation (40+60): Evaluation of the candidates shall be through Internal Assessment and External Examination for both Theory and Practical.

8. Evaluation Pattern

8.1 Evaluation Pattern

EVALUATION PATTERN		Maximum Marks (Theory & Practical)	Minimum Marks (Theory & Practical)
Internal Evaluation	Continuous Internal Assessment	40 Marks	16 Marks
External Evaluation	End Semester Examination	60 Marks	24 Marks
Total		**100 Marks**	**40 Marks**

8.2 Internal Assessment - CIA (40 Marks)

The Continuous Internal Assessment (CIA) for each course includes written test and assignments for a maximum of 40 marks.

Assignment (any type): 10 Marks

Seminar / Presentation: 10 Marks

Test (Best 2 out of 3): 15 Marks

Quiz/MCQ: 5 Marks

8.3 **End Semester Examination (Theory):** Max.Marks:60 Time: 3hrs.

Part–A (5x2=10 Marks) - Answer ALL questions - Each Question carries 2marks

Part–B (5x4=20 Marks) - Answer ALL questions - Each question carries 4 Marks -Either or Type

Part-C (3x 10 = 30 Marks) - Answer ALL questions - Each question carries 10 Marks - Either or Type

8.4 Written Examination Question Paper Pattern

(Common for PG Programmes)

Intended Learning Skills	Maximum 60 Marks Passing Minimum: 50% Duration: Three Hours
Memory Recall/Example/ Counter Example / Knowledge about the Concepts/Understanding K1& K2	**Part–A** (**5x2=10 Marks**) Answer ALL questions **Each Question carries 2marks** One questions from each Unit **Question 1to 5**
Descriptions/Application / Analysis/Synthesis / Evaluation K3, K4, K5	**Part–B (5x4=20 Marks) Answer** **ALL questions** **Each question carries 4 Marks** **Either - or Type** Both parts of each question from the same Unit and K Level **Question 6(a) or 6(b)** to **Question 10(a) or 10(b)**
Analysis/Synthesis / Evaluation K4, K5	**Part-C (3x 10 = 30 Marks)** Answer ALL questions **Each question carries 10 Marks** **From any unit based on weightage** **Either - or Type** Both parts of each question from the same K Level **Question 11(a) or 11(b)** **To** **Question 13(a) or 13(b)**

Sample UG Question Paper Pattern (End Semester Written Examination)

Q. NO	QUESTIONS	K LEVEL	UNIT NO.	COUSE OUTCOME NO.	PROBLEM OR THEORY QUESTION (P/T)
SECTION A	**ANSWER THE FOLLOWING**				**(5*2=10)**
1.		**K1/K2**	**1**	**CO1**	**(P/T)**
2.		**K1/K2**	**2**	**CO1**	**(P/T)**
3.		**K1/K2**	**3**	**CO1**	**(P/T)**

4.		**K1/K2**	**4**	**CO1**	**(P/T)**
5.		**K1/K2**	**5**	**CO1**	**(P/T)**
SECTION B	**ANSWER THE FOLLOWING**				**(5*4=20)**
6A		**K3**	**1**	**CO2**	**(P/T)**
	(OR)				
6B		**K3**	**1**	**CO2**	**(P/T)**
7A		**K3**	**2**	**CO2**	**(P/T)**
	(OR)				
7B		**K3**	**2**	**CO2**	**(P/T)**
8A		**K4**	**3**	**CO3**	**(P/T)**
	(OR)				
8B		**K4**	**3**	**CO3**	**(P/T)**
9A		**K5**	**4**	**CO4**	**(P/T)**
	(OR)				
9B		**K5**	**4**	**CO4**	**(P/T)**
10A		**K5**	**5**	**CO4**	**(P/T)**
	(OR)				
10B		**K5**	**5**	**CO4**	**(P/T)**
SECTION C	**ANSWER THE FOLLOWING**				**(3*10=30)**
11A		**K4**	**1**	**CO3**	**(P/T)**
	(OR)				
11B		**K4**	**2**	**CO3**	**(P/T)**
12A		**K4**	**3**	**CO3**	**(P/T)**
	(OR)				
12B		**K4**	**4**	**CO3**	**(P/T)**
13A		**K5**	**5**	**CO4**	**(P/T)**
	(OR)				
13B		**K5**	**(optional)***	**CO4**	**(P/T)**
	• From any unit based on weightage				

WEIGHTAGE

Lower Level	**- K1, K2 Level**	**- 10 Marks**	**- 17%**
Intermediate Level	**- K3, K4 Level**	**- 32 Marks**	**- 53%**
Higher Level	**- K5, K6 Level**	**- 18 Marks**	**- 30%**
	Total - 60 marks	**- 100%**	

Internal Written Examination Pattern

Intended Learning Skills	**Maximum 30 Marks** **Passing Minimum: 50% Duration:** **One and half Hours**
Memory Recall/Example/ Counter Example / Knowledge about the Concepts/Understanding K1& K2	**Part–A** (**4x2=08 Marks**) Answer ALL questions **Each Question carries 2marks** Internal Test Portion **Question 1 to 4**
Application / Analysis/Synthesis / Evaluation K3, K4, K5	**Part–B (3x4=12 Marks)** Answer ALL questions **Each question carries 4 Marks** **Either - or Type** Both parts of each question from the same K Level / Internal Test Portion **Question 5(a) or 5(b)** to **Question 7 (a) or 7 (b)**
Analysis/Synthesis / Evaluation/Create K5	**Part-C (1x 10 = 10 Marks)** Answer ALL questions **Each question carries 10 Marks** **From any unit based on weightage** **Either - or Type** Both parts of each question from the same K Level / Internal Test Portion **Question 8 (a) or 8 (b)**

Sample Question Paper Pattern (Internal Written Examination)

Q. NO	QUESTIONS	K LEVEL	UNIT NO.	COUSE OUTCOME NO.	PROBLEM OR THEORY QUESTION (P/T)
SECTION A ANSWER THE FOLLOWING (4*2=8)					
1.		K1/K2	Internal Test Portion	CO1	(P/T)
2.		K1/K2		CO1	(P/T)
3.		K1/K2		CO1	(P/T)
4.		K1/K2		CO1	(P/T)
SECTION B ANSWER THE FOLLOWING (3*4=12)					
5A		K3	Internal Test Portion	CO2	(P/T)
	(OR)				
5B		K3		CO2	(P/T)
6A		K4		CO3	(P/T)
	(OR)				
6B		K4		CO3	(P/T)
7A		K5		CO4	(P/T)
	(OR)				
7B		K5		CO4	(P/T)
SECTION ANSWER THE FOLLOWING (1 * 10 = 10)					
8A		K5	Internal Test Portion	CO4	(P/T)
	(OR)				
8B		K5		CO4	(P/T)

WEIGHTAGE

Lower Level	**- K1, K2 Level**	**- 08 Marks**	**- 27%**
Intermediate Level	**- K3, K4 Level**	**- 08 Marks**	**- 27%**
Higher Level	**- K5, K6 Level**	**- 14 Marks**	**- 46%**
	Total	**- 30 marks**	**- 100%**

8.5 Methods of Assessment

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem –solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

9. Project

9.1 Project Report

A student should select a topic for the Project Work at the end of the fifth semester itself and submit the Project Report at the end of the sixth semester. The Project Report shall not be less than 30 typed pages in Times New Roman font with 1.5 line space.

9.2 Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 40 Marks; External (Viva): 60 Marks).

10. Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
40-49	4.0 - 4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

11. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

12. Any Other Information

In addition to the above mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

13. Academic Documentation

a.	Academic Schedule	**q.**	Laboratory Experiments related to the Courses
b.	Students Name List	**r.**	Internal Question Paper
c.	Time Table	**s.**	External Question Paper
d.	Syllabus	**t.**	Sample Home Assignment Answer Sheets
e.	Lesson Plan	**u.**	Three best, three middle level and three average Answer sheets
f.	Staff Workload	**v.**	Result Analysis
g.	Course Design (content, Course Outcomes (COs), Delivery method, mapping of COs with Programme Outcomes (POs), Assessment Pattern interms of Revised Bloom's Taxonomy).	**w.**	Question Bank Preparation (Semester / Competitive exams-NET, SET, GATE)
h.	Sample CO Assessment Tools	**x.**	List of mentees and their academic achievements
i.	Faculty Course Assessment Report(FCAR)		
j.	Course Evaluation Sheet		
k.	Teaching Materials (PPT, OHP etc)		
l.	Lecture Notes		
m.	Home Assignment Questions		
n.	Tutorial Sheets		
o.	Remedial Class Record, if any		
p.	Projects related to the Course		

13. CURRICULUM STRUCTURE FOR UG PROGRAMME

SEMESTER–1

Part	Course Code	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
1	**U26CPTAM101**	PART I-Tamil-I	3	6	40	60	100
II	**U26CPENG101**	PART II-English-I	3	6	40	60	100
III	**U26CPT101**	Core-1:Financial Accounting -I	4	5	40	60	100
	U26CPT102	Core-2:Business Organisation	3	5	40	60	100
	U26CPA101	Allied -1: Business Environment	3	4	40	60	100
IV	**U26CPS101**	Ability Enhancement Course – 1 Business Communication	2	2	40	60	100
	U26CPSEC1	SEC -1 : Computer Applications in Business	2	2	40	60	100
		TOTAL	20	30			700

SEMESTER–1I

Part	Course Code	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
1	**U26CPTAM201**	Language – 1: Tamil	3	6	40	60	100
II	**U26CPENG201**	Language2- English	3	6	40	60	100
III	**U26CPT201**	Core-3:Financial Accounting II	4	5	40	60	100
	U26CPT202	Core-4:Marketing	3	5	40	60	100
	U26CPA201	Allied -2: Principles of Management	3	4	40	60	100
IV	**U26CPVE201**	Value education	2	2	40	60	100
	U26CPSEC2	Naan Mudhalvan-1 /SEC-2 : Personality Development	2	2	40	60	100
		TOTAL	20	30			700

SEMESTER-III

Part	Course Code	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
1	**U26CPTAM301**	Language – 1: Tamil	3	6	40	60	100
II	**U26CPENG301**	Language2- English	3	6	40	60	100
III	**U26CPT301**	Core-5:Cost Accounting	4	5	40	60	100
	U26CPT302	Core-6:Banking Theory Law & Practice	3	5	40	60	100
	U26CPA301	Allied -3: Managerial Economics	3	4	40	60	100
IV	**U26CPSEC3**	Naan Mudhalvan-2 / SEC-3:Sales and Advertising Management	2	2			100
	U26CPEVS301	EVS	2	2	40	60	100
	U26CPTAM301	Value Added course-1 : Digital Banking and FinTech Lab	1*		100		100
		TOTAL	20+ 1*	30			800

SEMESTER-IV

Part	Course Code	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
I	**U26CPTAM401**	Language – 1: Tamil	3	6	40	60	100
II	**U26CPENG401**	Language2- English	3	6		60	100
III	**U26CPT401**	Core-7:Business Statistics	4	5	40	60	100
	U26CPT402	Core-8:Management Accounting	3	5	40	60	
	U26CPA401	Allied -4: Principles of Auditing	3	4		60	100
IV	**U26CPSEC4**	Naan Mudhalvan-3 / SEC-4: AI tools	2	2		60	100
	U26CPNME401	Non Major Elective-1: Fundamentals of Insurance	2	2		60	100
		TOTAL	20	30			7 00

SEMESTER-V

Part	Course Code	List of courses	Credits	Hrs	Internal	External	Marks
III	**U26CPT501**	Core-9:Corporate Accounting I	4	6	40	60	100
	U26CPT502	Core-10: Income Tax Law & Practice I	4	6	40	60	100
	U26CPT503	Core-11: Company Law	3	5	40	60	100
	U26CPT504	Core-12:Financial Management	3	5	40	60	100
	U26CPA501	Elective -1: Operations Management	3	4	40	60	100
	U26IN501	Internship	1	-	40	60	100
IV		Generic Course I–Disaster Management	2	2	40	60	100
	U26CPSEC5	Naan Mudhalvan-4 / Skill Enhancement Course (SEC-5) Yoga for Human Excellence	2	2	40	60	100
		Total		**30**			**800**

SEMESTER-VI

Part	Course Code	Course Title	Credit	Hrs	Internal	External	Marks
III	**U26CPT601**	Core-13: Corporate Accounting II	4	6	40	60	100
	U26CPT602	Core-14: Income Tax Law & Practice II	4	6	40	60	100
	U26CPT603	Core-15: Computer Applications with Tally Practical	3	6	40	60	100
	U26CPT604	Project	3	10	40	60	100
IV	**U26CPT605**	SEC-6: Employability Skills	2	2	40	60	100
V	**U26CPSEC6**	Extension Activity((NSS/NCC/YRC /RRC/CLUB ACTIVITIES/SCIENCE FORUM/ PHYSICAL EDUCATION)	2	-	40	60	100
	U26CPT601	Online /SWAYAM MOOCs /NPTEL/ Professional Certificate Course (Additional Credit)*	2*	-	40	60	100
	TOTAL		18+2*	30		700	TOTAL
	TOTAL CREDITS	120				4400	TOTAL CREDITS

* **Additional credit papers**

- VAC in the third semester is mandatory.
- Online / SWAYAM/ MOOC / NPTEL course is mandatory. It can be done anytime during the course but will be reflected in the 6^{th} semester only.

* Extension Activity:

Extension activity includes participation in NSS/NCC/RRC/ Science Forum/Physical Education

Total marks: 100 (Purely internal) Credits: 2

<table>
<tr><th>Course Code</th><th></th><th>Semester I</th><th>Year I</th><th>Credits</th><th>L</th><th>T</th><th>P</th><th>Hrs</th></tr>
<tr><td>Core - 1</td><td colspan="3">Financial Accounting I</td><td>4</td><td></td><td>T</td><td></td><td>5</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning Objectives</td><td colspan="8">1. To familiarize students with the fundamental principles, concepts, conventions, and terminology of accounting.
2. To develop the ability to record business transactions systematically using the double-entry system.
3. To enable students to prepare and interpret trial balance and rectify accounting errors.
4. To impart practical knowledge in preparing final accounts of sole proprietorship concerns.
5. To develop competency in accounting for depreciation and incomplete records for business decision-making.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Fundamentals of Accounting
Accounting - Meaning, Definition, Objectives, Limitations, Difference between Book-keeping and Accounting - Branches of Accounting - Important Accounting Terminologies - Accounting Concepts and Conventions - Users of Accounting Information - Accounting Equation - Recording of Business Transactions - Journal - Ledger - Subsidiary books - Trial balance.</td></tr>
<tr><td>Unit II</td><td colspan="8">Rectification of Errors and Bank Reconciliation Statement
Rectification of Errors - Meaning - Types - Errors disclosed and not disclosed by trial balance - Accounting treatment - Preparation of Suspense account - Bank Reconciliation Statement - Meaning, Reasons for difference in Bank pass book and cash book balances - Preparation of BRS when causes of Differences are given.</td></tr>
<tr><td>Unit III</td><td colspan="8">Final Accounts of Sole Trading Concerns
Final Accounts of Sole Trading Concerns - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments - Concept of Capital and Revenue - Revenue Recognition.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Depreciation
Depreciation - Meaning, Need and Causes - Methods of maintaining accounts - Provision for depreciation a/c is not maintained and Provision for depreciation a/c</td></tr>
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<tr><td></td><td>is maintained - Different methods of providing depreciation - Straight Line Method, Diminishing Balance Method, Annuity Method and Sinking Fund Method.</td></tr>
<tr><td>Unit V</td><td>Accounting from Incomplete Records (Single Entry System)
Incomplete Records - Meaning and Features - Limitations - Difference between Single Entry System and Double Entry System-Methods of Calculation of Profit - Statement of Affairs Method -Preparation of final statements by Conversion method.</td></tr>
<tr><td colspan="2">Question paper Coverage - 20% theory & 80 % Problem</td></tr>
<tr><td>Text book</td><td>1. Financial Accounting, Kalyani Publishers.
2. Advanced Accountancy - Volume I, Sultan Chand & Sons.
3. Financial Accounting, Margham Publications.</td></tr>
<tr><td>Reference Book</td><td>1. Shukla, M.C., Grewal, T.S., and Gupta, S.C. (2013), Advanced Accounts, Sultan Chand Publications, New Delhi.
2. Tulsian, P.C. (2013), Financial Accounting, Pearson Education (Singapore) Pvt. Ltd.
3. Gupta, R.L. and Radhasamy (2013), Advanced Accounting, S. Chand & Company Ltd., New Delhi, Edition (2018).
4. Arulanandam, M. and Raman, K.S. (2017), Advanced Accountancy, Himalaya Publications, New Delhi.
5. Reddy, T.S. and Murthy, A. (2019), Financial Accounting, Margham Publications, Chennai - 600 017.</td></tr>
<tr><td>E-Reference</td><td>1. https://www.accountingdetails.com
2. https://onlinecourses.swayam2.ac.in/imb24_mg65/course
3. https://www.vedantu.com/commerce/types-of-rectification-of-errors
4. https://study.com/academy/lesson/final-accounts-of-a-sole-trader.
5. https://www.investopedia.com/terms/d/depreciation.asp
6. https://cleartax.in/s/single-entry-system-bookkeeping</td></tr>
</table>

<table>
<tr><td rowspan="3">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall and explain the fundamental concepts, principles, conventions, accounting terminology,</td><td>K1& K2</td><td>L1</td></tr>
</table>

		accounting equation, and accounting process involved in recording business transactions.		
	CO2	Apply accounting principles to record transactions, prepare journal, ledger, subsidiary books, trial balance, and bank reconciliation statements.	K3	L4
	CO3	Analyze accounting errors, prepare suspense accounts, classify capital and revenue items, and examine adjustments required for final accounts.	K4	L5
	CO4	Evaluate the suitability of various depreciation methods and accounting treatments under different business situations.	K5	L11
	CO5	Design and prepare final accounts from incomplete records and formulate accounting statements for sole trading concerns using appropriate accounting techniques.	K5	L2,L15

Mapping of COs with POs & PSOs

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**3**	**1**	**2**	**1**	**1**	**1.60**	**3**	**1**	**1**	**1.67**	**2.5**
CO2	**3**	**2**	**3**	**2**	**1**	**2.20**	**3**	**2**	**2**	**2.33**	
CO3	**3**	**3**	**2**	**3**	**1**	**2.40**	**3**	**2**	**1**	**2.00**	
CO4	**2**	**3**	**2**	**3**	**2**	**2.40**	**3**	**2**	**1**	**2.00**	
CO5	**3**	**3**	**3**	**3**	**2**	**2.80**	**3**	**3**	**2**	**2.67**	
Overall score for PO						**2.56**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
1. Lecture Method	1. Written Mode
2. Interactive Classroom Sessions	2. Seminars
3. Participative Learning	3. Poster Presentations
4. ICT Enabled Teaching	4. Quiz

Course Code		**Semester I**	**Year I**	**Credits**	**L**	**T**	**P**	**Hrs**

Core - 2	**Business Organisation**			3		T		5
Nature of the Course	**Employability**							
Learning Objectives	1. To provide students with a foundational understanding of business concepts, nature, scope, objectives, and the business environment 2. To familiarize students with various forms of business organizations and their suitability in different business situations 3. To develop an understanding of major business functions and their role in achieving organizational objectives. 4. To create awareness about entrepreneurship, MSMEs, and their contribution to economic development. 5. To expose students to emerging trends in business, including e-commerce, digital business, business ethics, CSR, and sustainable business practices..							
Units								
Unit I	**Introduction to Business** Meaning, Nature and Scope of Business - Objectives of Business - Classification of Business Activities - Industry and Commerce - Business Environment: Economic, Social and Technological Factors							
Unit II	**Forms of Business Organisation** Sole Proprietorship - Partnership - Joint Hindu Family Business - Cooperative Society - Joint Stock Company - Public and Private Companies - Merits and Demerits.							
Unit III	**Business Functions** Production - Marketing - Finance - Human Resource Management - Purchasing and Inventory Management - Importance and Functions							
Unit IV	**Entrepreneurship and Small Business** Meaning and Characteristics of Entrepreneur - Entrepreneurship Development - Small Scale Industries - MSMEs - Role of Small Business in Economic Development - Government Support for Small Businesses.							
Unit V	**Modern Trends in Business**							

<table>
<tr><td></td><td colspan="4">E-Commerce - Digital Business - Business Ethics - Corporate Social Responsibility (CSR) - Green Business Practices - Emerging Business Opportunities.</td></tr>
<tr><td colspan="5">Question paper Coverage - 100% theory</td></tr>
<tr><td>Text book</td><td colspan="4">1. Business Organisation and Management, Sultan Chand & Sons.
2. Principles of Business Management, McGraw Hill Education.
3. Essentials of Management, McGraw Hill Education.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1. Business Environment, Himalaya Publishing House.
2. Modern Business Organisation and Management, S. Chand Publishing.
3. Entrepreneurship Development, S. Chand Publishing.
4. Business Communication and Management, Pearson Education.
5. Principles of Management, Pearson Education.</td></tr>
<tr><td>E-Reference</td><td colspan="4">1. https://www.investopedia.com
2. https://www.mca.gov.in
3. https://msme.gov.in
4. https://www.startupindia.gov.in</td></tr>
<tr><td rowspan="4">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall and explain the fundamental concepts, nature, and scope, objectives of business, business environment, and forms of business organizations.</td><td>K1, K2</td><td>L1</td></tr>
<tr><td>CO2</td><td>Apply knowledge of business environment, forms of business organizations, and business functions to business situations and organizational operation</td><td>K3</td><td>L4</td></tr>
</table>

	CO3	Analyze the interrelationship among production, marketing, finance, human resource management, and inventory management functions in business organizations.	K4	L5
	CO4	Evaluate the role of entrepreneurship, MSMEs, and government support measures in promoting economic development and business growth.	K5	L11
	CO5	Formulate innovative business ideas and business strategies by integrating digital business, business ethics, CSR, green business practices, and emerging business opportunities.	K5,K6	L2,L15

Mapping of COs with POs & PSOs

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	3	2	2	2	2	2.20	2	3	2	2.33	
CO2	3	3	2	2	2	2.40	2	3	2	2.33	
CO3	3	3	3	3	2	2.80	2	3	2	2.33	**2.56**
CO4	2	3	2	3	3	2.60	3	3	2	2.67	
CO5	3	3	3	3	3	3.00	3	3	3	3.00	
Overall score for PO						**2.60**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology

1. Lecture Method
2. Interactive Classroom Sessions
3. Participative Learning
4. Case Study Method

Assessment Types

1. Group Discussion
2. Debate
3. Viva-Voce
4. Concept Mapping Activities

<table>
<tr><th>Course Code</th><th></th><th>Semester I</th><th>Year I</th><th>Credits</th><th>L</th><th>T</th><th>P</th><th>Hrs</th></tr>
<tr><td>Allied - 1</td><td colspan="3">Business Environment</td><td>3</td><td></td><td>T</td><td></td><td>4</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning Objectives</td><td colspan="8">1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social and Cultural Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment / Technological Environment</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">An Introduction
The Concept of Business Environment-Its Nature and Significance –Elements of Environment-Brief Overview of Political–Cultural– Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.</td></tr>
<tr><td>Unit II</td><td colspan="8">Political Environment
Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.</td></tr>
<tr><td>Unit III</td><td colspan="8">Social and Cultural Environment
Social and Cultural Environment–Impact of Foreign Culture on Business–Cultural Heritage-Social Groups- Linguistic and Religious Groups–Types of Social Organization–Relationship between Society and Business-Social Responsibilities of Business.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Economic Environment
Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP-Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.</td></tr>
<tr><td>Unit V</td><td colspan="8">Technological Environment
Technological Environment – Concept - Meaning - Features of Technology- Sources of Technology Dynamics - Transfer of Technology-Impact of Technology on Business - Status of Technology in India – Determinants of Technological Environment</td></tr>
<tr><td colspan="9">Question paper Coverage - 100% theory</td></tr>
<tr><td>Text book</td><td colspan="8">1. C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2.Francis Cherunilam, Business Environment, Himalaya Publishing House,
3.Aswathappa .K, Essentials of Business Environment, Himalaya Publishing House, Mumbai</td></tr>
</table>

Reference Book	1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, NewDelhi 2. S.Sankaran, Business Environment, Margham Publications, Chennai. 3. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey
E-Reference	1. www.mbaofficial.com 2. www.yourarticlelibrary.com 3. www.businesscasestudies.co.uk

Course learning outcomes

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

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Remember the nexus between environment and business.	K1& K2	L1
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3	L4
CO3	Analyze the various aspects of Social and Cultural Environment.	K4	L5
CO4	Evaluate the parameters in Economic Environment.	K5	L11
CO5	Create a conducive Technological Environment for business to operate globally.	K5& K6	L2 & L11

Mapping of COs with POs & PSOs

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	3	2	2	2	2	2.20	2	3	2	2.33	
CO2	3	3	2	2	2	2.40	3	3	2	2.67	
CO3	3	3	3	3	2	2.80	3	3	2	2.67	**2.215**
CO4	2	3	2	3	3	2.60	3	3	2	2.67	
CO5	3	3	3	3	3	3.00	3	3	3	3.00	
Overall score for PO						**2.60**	**Overall score for PSO**			**2.67**	

	Strongly Correlating (S) Moderately Correlating (M) Weakly Correlating (W) No Correlation (N)	- - - -	3 Marks 2 Marks 1 Mark 0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
1. Interactive Lectures 2. ICT Enabled Teaching 3. Blended Learning 4. Flipped Learning	1. Internal Written Tests 2. Semester End Examination 3. Assignments 4. Group discussion

<table>
<tr><th>Course Code</th><th></th><th>Semester I</th><th>Year I</th><th>Credits</th><th>L</th><th>T</th><th>P</th><th>Hrs</th></tr>
<tr><td>EEC - 1</td><td colspan="3">Business Communication</td><td>2</td><td></td><td></td><td></td><td>2</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning Objectives</td><td colspan="8">1. To provide students with a sound understanding of communication concepts, principles, methods, and barriers in business environments.
2. To develop professional writing skills required for business correspondence and report preparation.
3. To enhance oral communication, interview, group discussion, presentation, and interpersonal skills.
4. To familiarize students with modern communication tools and digital communication platforms used in business organizations.
5. To equip students with professional communication competencies required for employment and career advancement.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Communication
Definition - Methods - Types - Principles of effective Communication - Barriers to Communication - Communication etiquette.</td></tr>
<tr><td>Unit II</td><td colspan="8">Business Letter
Layout - Kinds of Business Letters: application, offer, acceptance, acknowledgement and promotion letters. Business Development Letters - Enquiry, replies, Order, Sales, circulars, Grievances.</td></tr>
<tr><td>Unit III</td><td colspan="8">Interviews
Direct, telephonic & Virtual interviews - Group discussion - Presentation skills - body language.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Reports
Communication through Reports - Agenda- Minutes of Meeting - Resume Writing.</td></tr>
<tr><td>Unit V</td><td colspan="8">Modern Forms of Communication
Podcasts, Email, virtual meetings - Websites and their use in Business - social media - Professional Networking sites.</td></tr>
<tr><td colspan="9">Question paper Coverage - 100% theory</td></tr>
</table>

<table>
<tr><td>Text book</td><td colspan="4">1. Business Communication - R. C. Bhatia
2. Business Communication - M. Balasubrahmanyan
3. Essentials of Business Communication - Rajendra Pal & J. S. Korlahalli.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1. Business Communication Today - Courtland L. Bovee & John V. Thill
2. Effective Business Communication - Herta A. Murphy, Herbert W. Hildebrandt & Jane P. Thomas
3. Communication Skills - Sanjay Kumar & Pushpa Lata.</td></tr>
<tr><td>E-Reference</td><td colspan="4">1. https://swayam.gov.in?utm_source
2. https://nptel.ac.in?utm_source
3. https://ocw.mit.edu?utm_source</td></tr>
<tr><td rowspan="6">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall and explain the concepts, methods, types, principles, barriers, and etiquette of communication, along with various forms of business correspondence.</td><td>K1& K2</td><td>L1</td></tr>
<tr><td>CO2</td><td>Apply communication principles in drafting business letters, reports, resumes, agendas, and minutes of meetings for professional purposes.</td><td>K3</td><td>L4</td></tr>
<tr><td>CO3</td><td>Analyze communication situations and evaluate appropriate communication methods, interview techniques, group discussions, presentation skills, and body language</td><td>K4</td><td>L5</td></tr>
<tr><td>CO4</td><td>Evaluate the effectiveness of traditional and modern communication tools, including email, virtual meetings, websites, social media, and professional networking platforms in business communication.</td><td>K5</td><td>L11</td></tr>
<tr><td></td><td>CO5</td><td>Design and develop professional communication strategies and business documents using appropriate</td><td>K5& K6</td><td>L2 & K11</td></tr>
</table>

<table>
<tr><td></td><td></td><td colspan="9">communication channels and digital platforms to meet organizational objectives.</td><td></td><td></td></tr>
<tr><td rowspan="9">Mapping of COs with POs & PSOs</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO 1</td><td>PO 2</td><td>PO 3</td><td>PO 4</td><td>PO 5</td><td>Mean Score</td><td>PSO 1</td><td>PSO 2</td><td>PSO 3</td><td>Mean Score</td><td rowspan="7">2.6</td></tr>
<tr><td>CO1</td><td>3</td><td>2</td><td>2</td><td>2</td><td>2</td><td>2.20</td><td>2</td><td>3</td><td>2</td><td>2.33</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2.60</td><td>2</td><td>3</td><td>3</td><td>2.67</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>2</td><td>3</td><td>2</td><td>2.60</td><td>2</td><td>3</td><td>2</td><td>2.33</td></tr>
<tr><td>CO4</td><td>2</td><td>3</td><td>2</td><td>3</td><td>3</td><td>2.60</td><td>2</td><td>3</td><td>3</td><td>2.67</td></tr>
<tr><td>CO5</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3.00</td><td>3</td><td>3</td><td>3</td><td>3.00</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>2.60</td><td colspan="3">Overall score for PSO</td><td>2.60</td></tr>
<tr><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
<tr><td colspan="13">Teaching - Learning & Assessment Framework</td></tr>
<tr><td colspan="6">Teaching Methodology
1. Problem Based Learning
2. ICT Enabled Teaching
3. Peer Learning
4. Flipped Learning</td><td colspan="7">Assessment Types
1. Poster Presentations
2. Quiz
3. Assignments
4. Group discussion</td></tr>
</table>

<table>
<tr><th>Course Code</th><th></th><th>Semester I</th><th>Year I</th><th>Credits</th><th>L</th><th>T</th><th>P</th><th>Hrs</th></tr>
<tr><td>SEC - 1</td><td colspan="3">Computer Applications in Business</td><td>2</td><td></td><td></td><td></td><td>2</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Skill Enhancement Course</td></tr>
<tr><td>Learning Objectives</td><td colspan="8">1. To familiarize students with the features and applications of Microsoft Word, Excel, Access, and PowerPoint.
2. To develop practical skills in creating, editing, formatting, and managing business documents using Microsoft Word.
3. To enable students to prepare spreadsheets, perform calculations, apply functions, and generate charts using Microsoft Excel.
4. To impart knowledge in database creation, table management, form design, and report generation using Microsoft Access.
5. To enhance students' ability to utilize office automation tools effectively for business communication, data management, and decision-making.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Microsoft Word
Creating a Word Document - Working with Word Documents - Moving, Correcting, and Inserting Text - Printing a Document.</td></tr>
<tr><td>Unit II</td><td colspan="8">Editing a Word Document
Selecting, Copying, and Moving Text - Using Redo and Undo Features - Spell Check - Formatting Text - Inserting Page Numbers - Headers and Footers - Using Tables and Graphics.</td></tr>
<tr><td>Unit III</td><td colspan="8">Microsoft Excel
Building a Spreadsheet - Selecting Worksheet Items - Using Auto Fill - Adding and Moving Information - Creating and Copying Formulas - Naming Ranges - Using Functions - Creating, Enhancing, and Printing Charts - Overview of PowerPoint.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Microsoft Access
Creating a New Database - Creating a New Table - Saving a Database - Creating a Primary Key - Adding Fields - Deleting Fields - Changing Views and Moving Fields.</td></tr>
<tr><td>Unit V</td><td colspan="8">Working with Data
Entering and Editing Data - Adding Records - Inserting and Deleting Records - Adjusting Column Width and Hiding Columns - Finding Records - Sorting Records - Entering and Editing Data Using a Form - Saving a Form - Creating a</td></tr>
</table>

<table>
<tr><td></td><td colspan="4">New Form from Scratch - Adding Fields to a Form - Using Reports and Wizards - Creating and Printing Reports.</td></tr>
<tr><td colspan="5">Question paper Coverage - 100 % Practical</td></tr>
<tr><td>Text book</td><td colspan="4">1. Microsoft Office 2019 Step by Step - Joan Lambert, Microsoft Press
2. Microsoft Office 365 & Office 2019 Introductory - Sandra Cable, Misty Vermaat & Steven Freund.
3. Fundamentals of Computers - PHI Learning.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1. Microsoft Office Bible - Wiley Publications.
2. Teach Yourself Microsoft Office - Sams Publishing.
3. Using Microsoft Office 365 - Kevin Wilson.</td></tr>
<tr><td>E-Reference</td><td colspan="4">1. https://support.microsoft.com/office?utm_source=chatgpt.com2.https://nptel.ac .in?utm_source=chatgpt.com
2. https://support.microsoft.com/office?utm_source=chatgpt.com
3. https://edu.gcfglobal.org/en/subjects/office/?utm_source=chatgpt.com</td></tr>
<tr><td rowspan="6">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall and explain the features, tools, and applications of Microsoft Word, Excel, Access, and PowerPoint used in office automation.</td><td>K1& K2</td><td>L1</td></tr>
<tr><td>CO2</td><td>Apply advanced document editing techniques including formatting, tables, graphics, headers, footers and page setup in MS Word</td><td>K3</td><td>L4</td></tr>
<tr><td>CO3</td><td>Create spreadsheets, perform calculations using formulas and functions, and generate charts using MS Excel.</td><td>K4</td><td>L5</td></tr>
<tr><td>CO4</td><td>Design and manage databases by creating tables, defining primary keys and modifying database structures using MS Access.</td><td>K5</td><td>L11</td></tr>
<tr><td></td><td>CO5</td><td>Perform data entry, record management, form design and report generation using database management tools</td><td>K5 & K6</td><td>L2 & L15</td></tr>
<tr><td>Mapping of COs with POs & PSOs</td><td colspan="2">Programme Outcomes</td><td>Programme Specific Outcomes</td><td>Mapping Score of COs with</td></tr>
</table>

COs	PO 1	PO 2	PO 3	PO 4	PO 5	Mean Score	PSO 1	PSO 2	PSO 3	Mean Score	POs & PSOs
CO1	3	2	2	2	2	2.20	2	2	3	**2.33**	**2.62**
CO2	3	3	3	2	2	2.60	2	2	3	**2.33**	
CO3	3	3	3	3	2	2.80	2	3	3	**2.67**	
CO4	2	3	2	3	3	2.60	2	3	3	**2.67**	
CO5	3	3	3	3	3	3.00	3	3	3	**3.00**	
Overall score for PO						**2.64**	**Overall score for PSO**			**2.60**	

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark
No Correlation (N)	-	0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology

1. Hands-on Training
2. Experiential Learning
3. ICT Enabled Practical Sessions
4. Peer Learning

Assessment Types

1. Viva-Voce
2. Practical Record Submission
3. Assignments
4. Seminar Presentation

Course Code		Semester II	Year I	Credits	L	T	P	Hrs
Core - 3	Financial Accounting II			4				5
Nature of the Course	Employability							
Learning Objectives	1. To provide students with a comprehensive understanding of consignment accounting and related accounting treatments. 2. To develop practical skills in calculating average due date, account current, and accounting for bills of exchange. 3. To enable students to prepare insurance claim statements for loss of stock and loss of profit. 4. To familiarize students with accounting procedures relating to non-trading concerns and preparation of final accounts. 5. To enhance analytical and problem-solving abilities in applying accounting principles to practical business situations.							
Units								
Unit I	**Consignment Accounts** Meaning and Definition of Consignment - Difference between Consignment and Sales - Important Terms - Recurring and Non-recurring Expenses - Commission - Del-Credere Commission - Overriding Commission - Preparation of Account Sales - Valuation of Stock - Accounting Treatment in the Books of Consignor & Consignee - Cost and Invoice Price Methods - Normal Loss and Abnormal Loss.							
Unit II	**Average Due Date & Account Current** Average Due Date - Calculation of Due Date based on Holidays Intervention - Interest Calculation - Account Current - Methods of Calculation of Interest - Forward Method - Red-Ink Interest - Époque Method - Periodic Balance Method.							
Unit III	**Bills of Exchange** Bills of Exchange - Trade and Accommodation Bills - Renewals - Dishonour of Bills due to Insolvency - Retiring the Bill.							
Unit IV	**Insurance Claim** Insurance Claim - Meaning and Need - Computation of Claim for Loss of Stock by Fire - Application of Average Clause - Computation of Claim for Loss of Profit.							
Unit V	**Accounts of Non-Trading Concerns**							

	Introduction - Special Items Pertaining to Non-Trading Concerns - Capital and Revenue Items - Meaning and Differences - Receipts and Payments Account and Income and Expenditure Account - Meaning and Differences - Preparation of Final Accounts - When Receipts and Payments Account is given - When Income and Expenditure Account is given.
Question paper Coverage - 20% theory & 80 % Problem	
Text book	1. Advanced Accountancy, Authors: R.L. Gupta and M. Radhaswamy, Publisher: Sultan Chand & Sons 2. Financial Accounting, Authors: S.N. Maheshwari and S.K. Maheshwari, Publisher: Vikas Publishing House.
Reference Book	1. Advanced Accountancy, Authors: M.C. Shukla, T.S. GrewalS.C. Gupta, Publisher: S. Chand Publishing 2. Financial Accounting, Authors: T.S. Reddy and A. Murthy, Publisher: Margham Publications.
E-Reference	1. https://nptel.ac.in?utm_source=chatgpt.com 2. https://ndl.iitkgp.ac.in?utm_source=chatgpt.com 3. https://www.icai.org?utm_source=chatgpt.com

Course learning outcomes

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

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall and explain the concepts, principles, terminology, and accounting procedures relating to consignment accounts, average due date, bills of exchange, insurance claims, and non-trading concerns.	K1 & K2	L1
CO2	Apply accounting principles and procedures in preparing consignment accounts, account current, bills of exchange accounts, insurance claim statements, and accounts of non-trading concerns	K3	L4

<table>
<tr><td rowspan="3"></td><td>CO3</td><td>Analyze accounting transactions relating to normal and abnormal losses, bill renewals, insolvency, insurance claims, and preparation of final accounts of non-trading organizations.</td><td>K4</td><td>L5</td></tr>
<tr><td>CO4</td><td>Evaluate alternative accounting treatments and methods used in consignment accounting, account current calculations, insurance claim settlements, and non-trading concern accounts.</td><td>K5</td><td>L11</td></tr>
<tr><td>CO5</td><td>Design and prepare comprehensive accounting statements and financial reports for consignment transactions, insurance claims, and non-trading institutions using appropriate accounting technique</td><td>K5 & K6</td><td>L2, L15</td></tr>
</table>

<table>
<tr><td rowspan="10">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO 1</td><td>PO 2</td><td>PO 3</td><td>PO 4</td><td>PO 5</td><td>Mean Score</td><td>PSO 1</td><td>PSO 2</td><td>PSO 3</td><td>Mean Score</td><td rowspan="7">2.55</td></tr>
<tr><td>CO1</td><td>3</td><td>2</td><td>2</td><td>2</td><td>2</td><td>2.20</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2.60</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2.80</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO4</td><td>2</td><td>3</td><td>2</td><td>3</td><td>3</td><td>2.60</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO5</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3.00</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>2.64</td><td colspan="3">Overall score for PSO</td><td>2.47</td></tr>
<tr><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
</table>

<table>
<tr><td colspan="2">Teaching - Learning & Assessment Framework</td></tr>
<tr><td>Teaching Methodology
1. Problem-Based Learning
2. Experiential Learning
3. Case Study Method
4. Interactive Classroom Sessions</td><td>Assessment Types
1. Written Mode
2. Seminars
3. Viva-Voce
4. Concept Mapping Activities</td></tr>
</table>

Course Code		Semester II	Year I	Credits	L	T	P	Hrs
Core-4	Marketing			3				5
Nature of the Course	Employability							
Learning Objectives	1. To provide students with a comprehensive understanding of marketing concepts, functions, and marketing environment. 2. To familiarize students with consumer behaviour, market segmentation, and target market selection strategies. 3. To develop knowledge of product management, pricing decisions, distribution channels, and logistics management. 4. To enable students to understand promotional tools and integrated marketing communication strategies. 5. To expose students to digital marketing, social media marketing, e-commerce, and emerging trends in marketing.							
Units								
Unit I	**Introduction to Marketing** Meaning, Nature and Scope of Marketing - Importance of Marketing - Evolution of Marketing Concepts - Selling vs Marketing - Functions of Marketing - Marketing Environment.							
Unit II	**Consumer Behavior and Market Segmentation** Consumer Behaviour: Meaning and Importance - Consumer Buying Decision Process - Factors Influencing Consumer Behaviour - Market Segmentation: Meaning and Need - Bases of Market Segmentation.							
Unit III	**Product Management** Meaning and Classification of Products - Product Mix and Product Line - Branding, Packaging and Labelling - Product Life Cycle - New Product Development.							
Unit IV	**Pricing and Distribution Management** Meaning and Importance of Pricing - Factors Affecting Pricing Decisions - Pricing Methods and Strategies - Channels of Distribution - Functions of Middlemen - Physical Distribution and Logistics.							
Unit V	**Promotion and Digital Marketing** Promotion Mix - Advertising - Sales Promotion - Personal Selling - Public Relations - Introduction to Digital Marketing - Social Media Marketing - E-Commerce and Online Marketing.							

Question paper Coverage - 100% theory	
Text book	1. Marketing Management, Author: Philip Kotler & Kevin Lane Keller Publisher: Pearson Education. 2. Principles of Marketing, Author: Philip Kotler & Gary Armstrong Publisher: Pearson Education. 3. Marketing Management, Author: C.B. Gupta & N. Rajan Nair Publisher: Sultan Chand & Sons.
Reference Book	1. Marketing Management: Global Perspective, Indian Context Author: V.S. Ramaswamy & S. Namakumari Publisher: McGraw Hill Education. 2. Marketing Management, Author: Rajan Saxena Publisher: McGraw Hill Education.
E-Reference	1. https://ndl.iitkgp.ac.in/?utm_source=chatgpt.com 2. https://swayam.gov.in/?utm_source=chatgpt.com 3. https://nptel.ac.in/?utm_source=chatgpt.com
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall and explain the fundamental concepts, functions, environment, consumer behaviour, market segmentation, product management, pricing, distribution, and promotion in marketing.	K1 & K2	L1
CO2	Apply marketing principles and tools in analyzing consumer needs, market segments, product decisions, pricing strategies, and promotional activities..	K3	L4
CO3	Analyze consumer buying behaviour, market segmentation strategies, product life cycle stages, distribution channels, and marketing communication processes..	K4	L5

	CO4	Evaluate marketing strategies related to product development, pricing, distribution, promotion, and digital marketing in changing business environments.	K5	L11
	CO5	Design innovative marketing plans by integrating product, price, place, promotion, and digital marketing strategies to achieve organizational objectives.	K5 & K6	L2 & L 15

Mapping of COs with POs & PSOs

COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	**Mapping Score of COs with POs & PSOs**
	Programme Outcomes						**Programme Specific Outcomes**				
CO1	**3**	**2**	**2**	**2**	**2**	**2.20**	**2**	**3**	**2**	**2.33**	**2.56**
CO2	**3**	**2**	**2**	**2**	**2**	**2.40**	**2**	**3**	**2**	**2.33**	
CO3	**3**	**3**	**3**	**3**	**2**	**2.80**	**2**	**3**	**2**	**2.33**	
CO4	**2**	**3**	**2**	**3**	**3**	**2.60**	**2**	**3**	**3**	**2.67**	
CO5	**3**	**3**	**3**	**3**	**3**	**3.00**	**3**	**3**	**3**	**3.00**	
Overall score for PO						**2.60**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology

1. Lecture Method
2. Interactive Classroom Sessions
3. Participative Learning
4. ICT Enabled Teaching

Assessment Types

1. Written Mode
2. Seminars
3. Poster Presentations
4. Quiz

Course Code		Semester II	Year I	Credits	L	T	P	Hrs
Allied - 2	**Principles of Management**			3				4
Nature of the Course	**Employability**							
Learning Objectives	1. To understand the basic management concepts and functions. 2. To know the various techniques of planning and decision making. 3. To familiarize with the concepts of organisation structure. 4. To gain knowledge about the various components of staffing 5. To enable the students in understanding the control techniques of management.							
Units								
Unit I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							
Unit II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							
Unit III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							
Unit IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].							
Unit V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].							
Question paper Coverage - 100% theory								
Text book	1. Mercantile Law, Author: N.D. Kapoor, Publisher: Sultan Chand & Sons							

	2. Business Law, Authors: M.C. Kuchhal, Vivek Kuchhal, Publisher: Vikas Publishing House.
Reference Book	1. Principles of Mercantile Law, Author: Avtar Singh, Publisher: Eastern Book Company 2. Mercantile Law, Author: M.C. Shukla, Publisher: S. Chand Publishing.
E-Reference	1. https://www.indiacode.nic.in?utm_source=chatgpt.com 2. https://swayam.gov.in?utm_source=chatgpt.com 3. https://ndl.iitkgp.ac.in?utm_source=chatgpt.com

Course learning outcomes

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

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Demonstrate the importance of principles of management.	K2	L8, L9
CO2	Paraphrase the importance of planning and decision making in an organization.	K4	L11,L12
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3	L10, L11
CO4	Enumerate the various methods of Performance appraisal	K3	L11, L12
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K4	L12, L13

Mapping of COs with POs & PSOs

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COs	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	3	2	2	2	2	1.60	2	3	2	2.33	**2.285**
CO2	3	3	2	2	2	2.40	2	3	2	2.33	
CO3	3	3	3	3	2	2.80	2	3	2	2.33	
CO4	2	3	2	3	3	2.60	3	3	2	2.67	
CO5	3	3	3	3	3	3.00	3	3	2	2.67	
Overall score for PO						**2.60**	**Overall score for PSO**			**2.47**	

	Strongly Correlating (S) Moderately Correlating (M) Weakly Correlating (W) No Correlation (N)	- - - -	3 Marks 2 Marks 1 Mark 0 Mark

Teaching - Learning & Assessment Framework

Teaching Methodology	Assessment Types
1. Participative Learning 2. ICT Enabled Teaching 3. Peer Learning 4. Problem-Based Learning	1. Poster Presentations 2. Quiz 3. Assignments 4. Group Discussion

<table>
<tr><th>Course Code</th><th></th><th>Semester II</th><th>Year I</th><th>Credits</th><th>L</th><th>T</th><th>P</th><th>Hrs</th></tr>
<tr><td>SEC - 2</td><td colspan="3">Personality Development</td><td>2</td><td></td><td></td><td></td><td>2</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Skill Enhancement Course</td></tr>
<tr><td>Learning Objectives</td><td colspan="8">1. To provide students with an understanding of personality and its role in personal and professional success.
2. To develop positive attitudes, self-confidence, and self-motivation for effective personal growth.
3. To enhance self-esteem, interpersonal relationships, and communication skills.
4. To equip students with problem-solving, conflict management, stress management, and teamwork skills.
5. To develop effective time management and leadership qualities for career and life success.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Introduction to Personality Development
Concept of Personality - Dimensions of Personality - Significance of Personality Development - Concept of Success and Failures - Causes of Success and Failures.</td></tr>
<tr><td>Unit II</td><td colspan="8">Attitude
Concept - Significance and Factors Affecting Attitude - Positive Attitude: Advantages - Negative Attitude: Disadvantages - Ways of Developing Positive Attitude.</td></tr>
<tr><td>Unit III</td><td colspan="8">Motivation
Concept of Motivation - Significance - Internal and External Motives - Importance of Self-Motivation - Factors Leading to De-Motivation.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Self-Esteem
Concept of Self-Esteem - Symptoms - Advantages - Do’s and Don’ts to Develop Self-Esteem - Positive and Negative Self-Esteem.</td></tr>
<tr><td>Unit V</td><td colspan="8">Other Aspects of Personality Development
Body Language - Problem Solving - Conflict and Stress Management - Team Work - Time Management.</td></tr>
<tr><td colspan="9">Question paper Coverage - 100% theory</td></tr>
<tr><td>Text book</td><td colspan="8">1. Soft Skills, Author: S. Balasubramanian, Publisher: Tata McGraw-Hill
2. Soft Skills: Knowing Yourself and Knowing Others,Author: Alex K., Publisher: S. Chand Publishing.</td></tr>
</table>

Reference Book	1. Emotional Intelligence, Author: Daniel Goleman 2. The 7 Habits of Highly Effective People Author: Stephen R. Covey 3. Developing the Leader Within You, Author: John C. Maxwell.			
E-Reference	1. https://www.bing.com/search?q=%22https%3A%2F%2Fegyankosh.ac.in%2Fhandle%2F123456789%2F23541%22&utm_source=copilot.com 2. https://www.bing.com/search?q=%22https%3A%2F%2Fwww.workplace.com%2Fconflict-resolution-guide%22&utm_source=copilot.com 3. https://www.bing.com/search?q=%22https%3A%2F%2Fegyankosh.ac.in%2Fhandle%2F123456789%2F23545%22&utm_source=copilot.com			
Course learning outcomes	**On successful completion of the course, the students will be able to**			
	COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
	CO1	Recall and explain the concepts of personality, attitude, motivation, self-esteem, body language, teamwork, stress management, and other aspects of personality development.	K2	L8, L9
	CO2	Apply the principles of positive attitude, self-motivation, self-esteem, communication, and time management in personal and professional situations.	K2	L8, L9, L10
	CO3	Analyze the factors influencing personality development, attitude formation, motivation, self-esteem, conflict management, and team effectiveness	K3	L10, L11
	CO4	Evaluate personal strengths and weaknesses and assess the role of attitude, motivation, stress management, and interpersonal skills in achieving success.	K4	L11, L13
	CO5	Design and develop personal growth strategies by integrating positive attitude, self-esteem, motivation, teamwork, problem-solving, and time management skills	K3	L11, L12

<table>
<tr><td rowspan="9">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO 1</td><td>PO 2</td><td>PO 3</td><td>PO 4</td><td>PO 5</td><td>Mean Score</td><td>PSO 1</td><td>PSO 2</td><td>PSO 3</td><td>Mean Score</td><td rowspan="7">2.82</td></tr>
<tr><td>CO1</td><td>2</td><td>2</td><td>1</td><td>2</td><td>1</td><td>2.00</td><td>2</td><td>2</td><td>1</td><td>1.67</td></tr>
<tr><td>CO2</td><td>2</td><td>3</td><td>1</td><td>2</td><td>3</td><td>2.20</td><td>2</td><td>2</td><td>2</td><td>2.00</td></tr>
<tr><td>CO3</td><td>2</td><td>3</td><td>2</td><td>2</td><td>3</td><td>2.40</td><td>2</td><td>3</td><td>3</td><td>2.67</td></tr>
<tr><td>CO4</td><td>2</td><td>3</td><td>2</td><td>2</td><td>2</td><td>2.60</td><td>2</td><td>3</td><td>3</td><td>2.67</td></tr>
<tr><td>CO5</td><td>2</td><td>3</td><td>2</td><td>3</td><td>3</td><td>2.60</td><td>3</td><td>3</td><td>3</td><td>3.00</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>2.36</td><td colspan="3">Overall score for PSO</td><td>2.33</td></tr>
<tr><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
</table>

Teaching - Learning & Assessment Framework

Teaching Methodology	Assessment Types
1. Peer Learning 2. Interactive Classroom Sessions 3. Case Study Approach 4. Self -Directed Learning	1. Seminar Presentation 2. Model Demonstration 3. Internal Assessment 4. Quiz

Course Code		SEMESTER III	Year II	credits	L	T	P	Hrs
Core-5	Cost Accounting			4				5
Nature of the Course	Employability							
Learning objectives	1. Understand the fundamental concepts, principles, classifications, and techniques of cost accounting and prepare cost sheets and tenders. 2. Acquire knowledge of material control techniques, inventory management, and methods of material valuation. 3. Analyze labour costs, wage payment systems, labour turnover, and methods of overhead allocation, apportionment, and absorption. 4. Apply process costing techniques for determining process costs and accounting for normal and abnormal losses. 5. Evaluate operating costing, transport costing, contract costing, and reconcile cost accounts with financial accounts.							
Units								
Unit I	**Introduction** Cost Accounting–Definition–Meaning and Scope–Concept and Classification–Costing and 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 –ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.							
Unit III	**Labour and overhead** Labour System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.							
Unit IV	**Process costing** 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	**Operating Costing ,Reconciliation of Cost and Financial accounts** Operating Costing–Transport costing–Contract costing–Reconciliation of Cost and Financial accounts
Question paper Coverage - 20% theory and 80% problem	
Text book	1. Jain, S.P. and Narang, K.L., Cost Accounting, Kalyani Publishers, New Delhi. 2. Arora, M.N., Cost Accounting: Principles and Practice, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Maheshwari, S.N. and Mittal, S.N., Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
Reference Book	1. Khanna, B.S., Pandey, I.M., Ahuja, G.K. and Arora, M.N., Practical Costing, S. Chand & Company Ltd., New Delhi. 2. Saxena, V.K. and Vashist, C.D., Cost Accounting, Sultan Chand & Sons, New Delhi. 3. Pillai, R.S.N. and Bagavathi, V., Cost Accounting, S. Chand & Company Ltd., New Delhi.
E-Reference	1. https://icmai.in?utm_source=chatgpt.com 2. https://epgp.inflibnet.ac.in?utm_source=chatgpt.com 3. https://epgp.inflibnet.ac.in?utm_source=chatgpt.com 4. https://swayam.gov.in?utm_source=chatgpt.com 5. https://nptel.ac.in?utm_source=chatgpt.com
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall and explain the basic concepts, objectives, scope, classification of costs, elements of cost, preparation of cost sheets, and tender costing.	K1 & K2	LO1, LO2
CO2	Apply material control techniques including EOQ, ABC Analysis, stock levels, perpetual inventory, purchasing procedures, and material issue pricing methods.	K3	LO4
CO3	Analyze labour cost systems, wage payment methods, labour turnover, and overhead allocation, apportionment, and absorption procedures.	K4	LO5
CO4	Evaluate process costing procedures and determine the treatment of normal loss, abnormal loss, abnormal gain, wastage, and scrap.	K5	LO11

CO5	Assess operating costing, transport costing, contract costing, and prepare reconciliation statements between cost and financial accounts.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

Programme Outcomes							Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	3	2	1	1	2	1.60	3	2	1	2.00	**2.33**
CO2	3	3	2	2	2	2.40	3	2	2	2.33	
CO3	3	3	3	2	2	2.60	3	3	2	2.67	
CO4	3	3	3	3	2	2.80	3	3	2	2.67	
CO5	3	3	3	3	3	3.00	3	3	3	3.00	
Overall score for PO						**2.12**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark
No Correlation (N)	-	0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Lecture Method
2. Interactive Classroom Discussions
3. Problem-Solving Sessions
4. Numerical Exercises and Assignments
5. Case Study Analysis
6. Tutorial Sessions
7. ICT-enabled Teaching
8. Group Discussions
9. Seminar Presentations
10. Continuous Practice of Costing Problems

Assessment Types

1. Class Tests
2. Assignments
3. Quiz Tests
4. Case Analysis
5. Seminar Presentation
6. Problem-solving Exercises
7. Attendance and Participation
8. End Semester University Examination
9. Theory Examination
10. Numerical Problem Solving
11. Application-oriented Questions
12. Case-based Questions

Course Code		Semester III	Year II	credits	L	T	P	Hrs
Core-6	**BANKING THEROY LAW AND PRACTICE**			3				5
Nature of the Course	Employability							
Learning objectives	1. To provide an understanding of the evolution, structure and regulatory framework of the Indian banking system. 2. To familiarize students with the functions of central and commercial banks and their role in economic development. 3. To develop knowledge of banking operations, banker-customer relationships and lending practices. 4. To explain the legal provisions relating to negotiable instruments and the functions of paying and collecting bankers. 5. To introduce digital banking systems, electronic payment mechanisms and security aspects of modern banking.							
Units								
Unit I	**Introduction to Banking** History and Evolution of Banking - Banking Regulation Act, 1949 – Structure of Indian Banking System – Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Cooperative Banks, Payment Banks and Small Finance Banks – Branch Banking and Unit Banking – Financial Inclusion.							
Unit II	**Central and Commercial Banking** Meaning and Functions of Central Bank – Credit Creation – Central Bank vs Commercial Bank – Functions of Commercial Banks – Personal Banking and Corporate Banking – Digital Banking and Core Banking System (CBS) – Role of Banks in Economic Development.							
Unit III	**Banking Operations and Lending** Types of Bank Accounts and Deposits – Opening of Bank Accounts – Jan Dhan Yojana – Banker-Customer Relationship – KYC Norms – Loans and Advances – Principles of Lending – Types of Loans – Non-Performing Assets (NPA) – Repo Rate and Reverse Repo Rate.							
Unit IV	**Negotiable Instruments and Banker Functions**							

<table>
<tr><td></td><td colspan="4">Negotiable Instruments – Meaning, Features and Types – Cheques and Crossing of Cheques – Endorsement and Types of Endorsement – Paying Banker and Collecting Banker – Dishonour of Cheques – Customer Grievances – Banking Ombudsman.</td></tr>
<tr><td>Unit V</td><td colspan="4">Digital Banking
Meaning and Features of Digital Banking – Internet Banking and Mobile Banking – ATM and Electronic Wallets – Electronic Money – NEFT, RTGS, IMPS and UPI – Digital Currency – Safety and Security in Digital Banking.</td></tr>
<tr><td></td><td colspan="4">Question paper Coverage - 100% theory</td></tr>
<tr><td>Text book</td><td colspan="4">1 Gurusamy, S., Banking Theory: Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2.Sundharam, K.P.M. and Varshney, P.N., Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.
3. Gordon, E. and Natarajan, K., Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1 Shekhar, K.C. and Shekhar, L., Banking Theory and Practice, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Indian Institute of Banking and Finance (IIBF), Principles and Practices of Banking, Macmillan Publishers India Ltd.
3.Agarwal, O.P., Banking and Insurance, Himalaya Publishing House, Mumbai.</td></tr>
<tr><td>E-Reference</td><td colspan="4">1. https://www.iibf.org.in?utm_source=chatgpt.com
2. https://swayam.gov.in?utm_source=chatgpt.com
3. https://ndl.iitkgp.ac.in?utm_source=chatgpt.com
4. https://swayam.gov.in?utm_source=chatgpt.com</td></tr>
<tr><td rowspan="5">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall the history, evolution, structure, and regulatory framework of the Indian banking system, including various types of banks and financial inclusion initiatives.</td><td>K1 & K2</td><td>LO1</td></tr>
<tr><td>CO2</td><td>Explain the functions of the Central Bank and Commercial Banks, credit creation process, digital banking, core banking systems, and the role of banks in economic development.</td><td>K3</td><td>LO4</td></tr>
<tr><td>CO3</td><td>Analyze banking operations relating to deposits, account opening procedures, banker-</td><td>K4</td><td>LO5</td></tr>
</table>

		customer relationship, KYC norms, and financial inclusion schemes.		
	CO4	Evaluate lending operations, principles of lending, types of loans and advances, and the impact of Non-Performing Assets (NPA) on banking performance.	K5	LO11
	CO5	Assess contemporary banking practices, monetary policy tools such as Repo Rate and Reverse Repo Rate, and their influence on banking and economic development.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	3	2	1	1	1	1.60	3	2	1	2.00	**2.37**
CO2	3	3	1	1	1	1.80	3	2	2	2.33	
CO3	3	3	2	2	1	2.20	3	3	2	2.67	
CO4	3	3	2	3	2	2.60	3	3	2	2.67	
CO5	3	3	2	3	3	2.80	3	3	3	3.00	
Overall score for PO						**2.20**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Interactive Lectures
2. ICT Enabled Teaching
3. Blended Learning
4. Flipped Learning
5. Participative Learning
6. Peer Learning
7. Case Study Method
8. Problem-Based Learning
9. Experiential Learning
10. Banking Sector Analysis
11. Group Discussion
12. Seminar-Based Learning
13. Industry-Oriented Learning
14. Self-Learning Assignments

Assessment Types

1. Internal Written Tests
2. Semester End Examination
3. Assignments
4. Quiz
5. Seminar Presentation
6. Group Discussion
7. Case Analysis
8. Banking Operations Analysis
9. Report Writing
10. Viva-Voce
11. Concept Mapping Activities
12. Peer Assessment
13. Classroom Participation
14. Mini Project

15. Field-Based Learning Activities	

Course Code		Semester III	Year II	credits	L	T	P	Hrs
Allied -3	**MANAGERIAL ECONOMICS**			**3**				**4**
Nature of the Course								
Learning objectives	1. Impart the knowledge of students on economics and its theories. 2. Understand the demand and supply analysis in business applications. 3. Apply marginal analysis to the firm under different market conditions. 4. Analyze the causes and consequences of different market conditions. 5. Classify the price theories prevailing in various markets.							
Units								
Unit I	**MANAGERIAL ECONOMICS** Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm							
Unit II	**DEMAND ANALYSIS** Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.							
Unit III	**PRODUCTION FUNCTION** Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.							
Unit IV	**MARKETS** Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.							
Unit V	**PRICE THEORY** Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.							
Question paper Coverage - 100% theory								
Text book	1. R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons Alak. 2. Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications.							

Reference Book	1. D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House 2. S.Sankaran----ManagerialEconomics ---- Margham Publications
E-Reference	1. https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg 2. https://www.youtube.com/watch?v=Q8RaIfn4-Cw 3. https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU

Course learning outcomes

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

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Explain the basic concept of managerial economics.	K1 & K2	LO1
CO2	Understand the demand and supply analysis in business applications.	K3	LO4
CO3	Apply marginal analysis to the firm under different market conditions.	K4	LO5
CO4	Analyze the causes and consequences of different market conditions.	K5	LO11
CO5	Classify the price theories prevailing in various markets.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

.

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PS O1**	**PS O2**	**PS O3**	**Mean Score**	
CO1	3	2	1	1	1	1.60	3	2	1	2.00	**2.39**
CO2	3	3	1	2	1	2.00	3	2	2	2.33	
CO3	3	3	2	2	1	2.20	3	3	2	2.67	
CO4	3	3	2	3	2	2.60	3	3	2	2.67	
CO5	3	3	2	3	3	2.80	3	3	3	3.00	
Overall score for PO						**2.24**	**Overall score for PSO**			**2.53**	

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark
No Correlation (N)	-	0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
1.Teaching Methodology 2.Interactive Lectures	1. Internal Written Tests 2. Semester End Examination 3. Assignments

3.CT Enabled Teaching 4.Blended Learning 5.Flipped Learning 6.Participative Learning 7.Peer Learning 8.Case Study Method 9.Problem-Based Learning 10.Experiential Learning 11. Audit Report Analysis 12.Industry-Oriented Learning 13.Seminar-Based Learning 14.Self-Learning Assignments 15.Group Discussions 16. Professional Practice Sessions	4. Quiz 5. Seminar Presentation 6. Group Discussion 7. Case Analysis 8. Viva-VoceConcept 9. Mapping Activities 10. Peer Assessment 11. Classroom Participation 12. Project Work

Course Code		Semester III	Year II	credits	L	T	P	Hrs
SEC -3	**SALES AND ADVERTISING MANAGEMENT**			2				2
Nature of the Course	Employability							
Learning objectives	1. To provide an understanding of the concepts, objectives and functions of sales management and personal selling. 2. To familiarize students with sales organization, sales force recruitment, training, motivation and compensation practices. 3. To develop knowledge of advertising concepts, advertising agencies, budgeting and media selection strategies. 4. To explain advertising media planning, campaign management and evaluation of advertising effectiveness. 5. To introduce contemporary trends in sales and advertising, including digital marketing, CRM and ethical issues.							
Units								
Unit I	**Introduction to Sales Management** Meaning and Importance of Sales Management - Objectives and Functions of Sales Management -Role and Responsibilities of a Sales Manager -Personal Selling – Meaning and Importance - Qualities of a Successful Salesperson							
Unit II	**Sales Organization and Sales Force Management** Sales Organization – Meaning and Structure -Recruitment and Selection of Salespersons - Training and Development of Sales Force -Motivation and Compensation of Salespersons -Sales Quotas and Sales Territories							
Unit III	**Introduction to Advertising Management** Meaning and Importance of Advertising -Objectives and Functions of Advertising -Types of Advertising -Advertising Agencies – Meaning and Functions -Advertising Budget and Media Selection							
Unit IV	**Advertising Media and Campaign Management** Advertising Media – Print, Broadcast, Outdoor and Digital Media -Media Planning and Scheduling -Advertising Campaign – Meaning and Process - Creative Advertising and Message Design - Evaluation of Advertising Effectiveness							

Unit V	**Contemporary Trends in Sales and Advertising** Digital Marketing and Online Advertising - Social Media Advertising - Customer Relationship Management (CRM) - Ethical Issues in Sales and Advertising -Emerging Trends in Sales and Advertising Management .
Question paper Coverage - 100% theory	
Text book	1. Gupta, C.B., Sales and Distribution Management, Sultan Chand & Sons, New Delhi. 2. Sahu, P.K. and Raut, K.C., Salesmanship and Advertising, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Sherlekar, S.A., Prasad, K.N. and Nirmala Prasad, Advertising Management, Himalaya Publishing House, Mumbai.
Reference Book	1. Still, Richard R., Cundiff, Edward W. and Govoni, Norman A.P., Sales Management: Decisions, Strategies and Cases, Pearson Education. 2. Kapoor, Neeru, Advertising and Personal Selling, Pinnacle Learning, New Delhi. 3. Belch, George E. and Belch, Michael A., Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.
E-Reference	1. https://www.ama.org?utm_source=chatgpt.com 2. https://learndigital.withgoogle.com/digitalgarage?utm_source=chatgpt.com 3. https://swayam.gov.in?utm_source=chatgpt.com 4. https://epgp.inflibnet.ac.in?utm_source=chatgpt.com
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall the concepts, objectives, functions, importance of sales management, personal selling, and the roles and responsibilities of sales managers and salespersons.	K1 & K2	LO1
CO2	Explain sales organization structure, recruitment, selection, training, motivation, compensation, sales quotas, and sales territory management.	K3	LO4
CO3	Analyze the objectives, functions, types of advertising, advertising agencies, advertising budget, and media selection decisions.	K4	LO5
CO4	Evaluate advertising media, media planning, advertising campaigns, creative message design, and methods for measuring advertising effectiveness.	K5	LO11
CO5	Assess contemporary developments in sales and advertising, including digital marketing, social media advertising, CRM, ethical issues, and emerging trends.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs	**Programme Outcomes**							**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
	COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	**2.33**

.	**CO1**	3	2	1	1	1	1.60	3	2	1	2.00
	CO2	3	3	1	1	1	1.80	3	2	2	2.33
	CO3	3	3	2	1	1	2.00	3	3	2	2.67
	CO4	3	3	2	2	2	2.40	3	3	2	2.67
	CO5	3	3	2	3	3	2.80	3	3	3	3.00
	Overall score for PO						**2.12**	**Overall score for PSO**			**2.53**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
1.Interactive Lectures	1.Internal Written Tests
2. ICT Enabled Teaching	2.Semester End Examination
3. Blended Learning	3.Assignments
4. Flipped Learning	4.Quiz
5.Participative Learning	5.Seminar Presentation
6.Peer Learning	6.Group Discussion
7. Case Study Method	7.Case Analysis
8.Experiential Learning	8. Advertising Campaign Analysis
9.Problem-Based Learning	9.Sales Presentation Evaluation
10.Industry-Oriented Learning	10.Role Play Assessment
11.Group Discussion	11.Viva-Voce
12.Role Play Method	12. Peer Assessment
13.Seminar-Based Learning	13.Classroom Participation
14.Project-Based Learning	14.Mini Project
15.Self-Learning Assignments	

Course Code		Semester III	Year II	credits	L	T	P	Hrs
Value Added Course -1	DIGITAL BANKING AND FINTECH			1				
Nature of the Course	Employability							
Learning objectives	1. Students will be able to identify and explain the function of components like resistors, capacitors, diodes, and transistors. 2. Students will describe how devices such as televisions, mobile phones, radios, and computers operate using electronic principles. 3. Students will analyze simple electronic circuits and understand how current, voltage, and resistance affect device performance. 4. Students will recognize how electronics are used in communication, healthcare, entertainment, transportation, and home appliances. 5. Students will assess the advantages (convenience, connectivity) and challenges (e-waste, energy consumption) of electronic devices.							
Units								
Unit I	**Introduction to Digital Banking and FinTech** Meaning of Digital Banking – Meaning of FinTech – Importance of Digital Banking – Traditional Banking and Digital Banking – Digital Banking Services Offered by Banks.							
Unit II	**Digital Payment Systems** UPI – NEFT – RTGS – IMPS – Digital Wallets – QR Code Payments – Advantages of Digital Payments.							
Unit III	**Online Banking Services** Internet Banking – Mobile Banking – Online Fund Transfer – Balance Enquiry – Mini Statement – E-Statements – Online Bill Payments.							
Unit IV	**Safe Digital Banking Practices** Cyber Security – Online Banking Frauds – Phishing – Password Protection – OTP Security – KYC and e-KYC.							
Unit V	**Recent Trends in FinTech** Artificial Intelligence in Banking – Blockchain Technology – Digital Currency – FinTech Startups – Future of Digital Banking.							
Question paper Coverage - 100% Practical								
Text book	1.Indian Institute of Banking & Finance (IIBF) – Digital Banking New Delhi: Taxmann Publications. 2.Kaptan, S.S. – Banking Theory, Law and Practice Mumbai: Sarup & Sons. 3.Agarwal, O.P. – Modern Banking of India							

	w Delhi: Himalaya Publishing House.			
Reference Book	1. Chhabra, T.N. – Banking and Financial Services Dhanpat Rai Publications. 2. Bhole, L.M. & Mahakud, J. – Financial Institutions and Markets McGraw Hill Education. 3. Saunders, Anthony & Cornett, Marcia Millon – Financial Institutions Management McGraw Hill.			
E-Reference	1. https://www.rbi.org.in?utm_source=chatgpt.com 2https://www.npci.org.in?utm_source=chatgpt.com 3. https://www.investopedia.com?utm_source=chatgpt.com 4. https://www.iibf.org.in?utm_source=chatgpt.com			
Course learning outcomes	**On successful completion of the course, the students will be able to**			
	COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
	CO1	Recall the concepts, features, importance, and services of Digital Banking and FinTech and distinguish between traditional and digital banking systems.	K1 & K2	LO1
	CO2	Demonstrate the use of digital payment systems such as UPI, NEFT, RTGS, IMPS, digital wallets, and QR code-based payments.	K3	LO4
	CO3	Apply online banking services including internet banking, mobile banking, fund transfers, balance enquiry, e-statements, and online bill payments.	K4	LO5
	CO4	Analyze cyber security issues, banking frauds, phishing attacks, password protection mechanisms, OTP security, and KYC/e-KYC procedures.	K5	LO11
	CO5	Evaluate emerging trends in FinTech, including Artificial Intelligence, Blockchain Technology, Digital Currency, FinTech startups, and the future of digital banking.	K5 & K6	LO2, LO15

<table>
<tr><td rowspan="9">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO1</td><td>PO2</td><td>PO3</td><td>PO4</td><td>PO5</td><td>Mean Score</td><td>PSO1</td><td>PSO2</td><td>PSO3</td><td>Mean Score</td><td rowspan="6">1.47</td></tr>
<tr><td>CO1</td><td>3</td><td>1</td><td>1</td><td>0</td><td>1</td><td>1.2</td><td>2</td><td>1</td><td>1</td><td>1.33</td></tr>
<tr><td>CO2</td><td>3</td><td>2</td><td>2</td><td>0</td><td>1</td><td>1.6</td><td>2</td><td>1</td><td>1</td><td>1.33</td></tr>
<tr><td>CO3</td><td>2</td><td>1</td><td>1</td><td>0</td><td>1</td><td>1.0</td><td>2</td><td>1</td><td>1</td><td>1.33</td></tr>
<tr><td>CO4</td><td>2</td><td>2</td><td>2</td><td>0</td><td>1</td><td>1.4</td><td>2</td><td>2</td><td>2</td><td>2</td></tr>
<tr><td>CO5</td><td>2</td><td>2</td><td>2</td><td>1</td><td>1</td><td>1.6</td><td>2</td><td>2</td><td>2</td><td>2</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>1.36</td><td colspan="3">Overall score for PSO</td><td colspan="2">1.59</td></tr>
<tr><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
<tr><td colspan="13">Teaching–Learning & Assessment Framework</td></tr>
<tr><td colspan="6">Teaching Methodology
1. Hands-on Training
2. Experiential Learning
3. ICT Enabled Practical Sessions
4. Peer Learning</td><td colspan="7">Assessment Types
1. Viva-Voce
2. Practical Record Submission
3. Assignments
4. Seminar Presentation</td></tr>
</table>

Course Code		Semester IV	Year II	credits	L	T	P	Hrs
Core-7	BUSINESS STATISTICS			4				5
Nature of the Course	Employability							
Learning objectives	1. To provide knowledge of statistical techniques and their application in business decision-making. 2. To develop skills in computing and interpreting measures of central tendency and dispersion. 3. To enable students to analyze relationships between variables using correlation and regression techniques. 4. To familiarize students with the construction and application of index numbers in business and economic analysis. 5. To introduce hypothesis testing techniques for statistical inference and business research.							
Units								
Unit I	**Measures of Central Tendency** Arithmetic Mean – Median – Mode – Geometric Mean – Harmonic Mean – Applications of Central Tendency in Business Decision-Making.							
Unit II	**Measures of Dispersion and Skewness** Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation – Skewness and its Measures.							
Unit III	**Correlation and Regression** Meaning and Types of Correlation – Karl Pearson's Correlation Coefficient – Spearman's Rank Correlation – Simple Linear Regression – Regression Equations – Business Applications of Correlation and Regression.							
Unit IV	**Index Numbers** Meaning and Uses of Index Numbers – Simple Index Numbers – Weighted Index Numbers – Consumer Price Index Numbers – Cost of Living Index Numbers – Applications of Index Numbers in Business.							
Unit V	**Hypothesis Testing** Meaning of Hypothesis – Null and Alternative Hypothesis – Level of Significance – Z-Test – t-Test – Chi-Square Test – F-Test – Interpretation of Results and Business Applications.							

<table>
<tr><td colspan="5">Question paper Coverage - 20% theory and 80 % problem</td></tr>
<tr><td>Text book</td><td colspan="4">1.Gupta, S.P. – Statistical Methods Sultan Chand & Sons, New Delhi.

2. Sharma, J.K. – Business Statistics Pearson Education, New Delhi.

3. Gupta, C.B. & Gupta, Vijay – An Introduction to Statistical Methods

Vikas Publishing House.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1..Anderson, D.R., Sweeney, D.J. & Williams, T.A. – Statistics for Business and Economics Cengage Learning.
2.Aczel, Amir D. & Sounderpandian, J. – Business Statistics
McGraw Hill Education.
3.Gupta, S.C. – Fundamentals of Statistics

Himalaya Publishing House.</td></tr>
<tr><td>E-Reference</td><td colspan="4">1.https://www.mospi.gov.in?utm_source=chatgpt.com
2. https://epgp.inflibnet.ac.in?utm_source=chatgpt.com
3. https://epgp.inflibnet.ac.in?utm_source=chatgpt.com
4. https://www.khanacademy.org?utm_source=chatgpt.com</td></tr>
<tr><td rowspan="7">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall and explain the concepts of measures of central tendency including Arithmetic Mean, Median, Mode, Geometric Mean, and Harmonic Mean and their business applications.</td><td>K1 & K2</td><td>LO1</td></tr>
<tr><td>CO2</td><td>Apply measures of dispersion and skewness such as Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, and Skewness in statistical analysis.</td><td>K3</td><td>LO4</td></tr>
<tr><td>CO3</td><td>Analyze the relationship between variables using correlation and regression techniques and interpret their business applications.</td><td>K4</td><td>LO5</td></tr>
<tr><td>CO4</td><td>Evaluate and compute various index numbers including Consumer Price Index and Cost of Living Index and assess their business significance.</td><td>K5</td><td>LO11</td></tr>
<tr><td>CO5</td><td>Apply hypothesis testing techniques using Z-Test, t-Test, Chi-Square Test, and F-Test for statistical decision-making and business research.</td><td>K5 & K6</td><td>LO2, LO15</td></tr>
</table>

<table>
<tr><td rowspan="8">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO1</td><td>PO2</td><td>PO3</td><td>PO4</td><td>PO5</td><td>Mean Score</td><td>PS O1</td><td>PS O2</td><td>PSO 3</td><td>Mean Score</td><td rowspan="6">2.42</td></tr>
<tr><td>CO1</td><td>3</td><td>2</td><td>2</td><td>1</td><td>1</td><td>1.80</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>2</td><td>1</td><td>1</td><td>2.00</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2.60</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO4</td><td>3</td><td>3</td><td>2</td><td>2</td><td>1</td><td>2.20</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO5</td><td>3</td><td>3</td><td>2</td><td>3</td><td>2</td><td>2.60</td><td>3</td><td>3</td><td>3</td><td>3.00</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>2.24</td><td colspan="3">Overall score for PSO</td><td>2.60</td><td></td></tr>
<tr><td></td><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
</table>

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
5. Interactive Lectures 6. Problem-Solving Method 7. ICT Enabled Teaching 8. Blended Learning 9. Flipped Learning 10. Participative Learning 11. Peer Learning 12. Experiential Learning 13. Statistical Data Analysis Exercises 14. Case Study Method 15. Spreadsheet-Based Learning 16. Tutorial Sessions 17. Group Learning Activities 18. Self-Learning Assignments	1.Internal Written Tests 2.Semester End Examination 3.Numerical Problem Solving Exercises 4.Assignments 5.Quiz 6.Seminar Presentation 7.Case Analysis 8. Statistical Interpretation Exercises 9.Data Analysis Project 10.Viva-Voce 11.Concept Mapping Activities 12.Peer Assessment 13. Classroom Participation

<table>
<tr><td>Course Code</td><td></td><td>Semester IV</td><td>Year II</td><td>credits</td><td>L</td><td>T</td><td>P</td><td>Hrs</td></tr>
<tr><td>Core-8</td><td colspan="3">MANAGEMENT ACCOUNTING</td><td>3</td><td></td><td></td><td></td><td>5</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning objectives</td><td colspan="8">1. To provide an understanding of the concepts, scope and significance of management accounting in managerial decision-making.
2. To develop analytical skills in interpreting financial statements using ratio analysis and trend analysis.
3. To familiarize students with fund flow and cash flow analysis for assessing financial performance.
4. To enable students to prepare various budgets and apply budgetary control techniques.
5. To impart knowledge of marginal costing techniques and their application in managerial decision-making.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Introduction to Management Accounting
Management Accounting – Meaning and Scope – Importance and Limitations-Management Accounting vs Financial Accounting – Management Accounting vs Cost Accounting.</td></tr>
<tr><td>Unit II</td><td colspan="8">Financial Statement Analysis
Financial Statement Analysis – Meaning and Importance – Comparative Statements Common Size Statements – Trend Analysis – Ratio Analysis – Liquidity Ratios-Profitability Ratios – Turnover Ratios – Capital Structure Ratios – Leverage Ratios.</td></tr>
<tr><td>Unit III</td><td colspan="8">Fund Flow and Cash Flow Analysis
Fund Flow Statement – Meaning and Preparation – Schedule of Changes in Working Capital – Funds from Operations – Cash Flow Statement – Meaning and Preparation – Operating Activities – Investing Activities – Financing Activities.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Budgetary Control
Budgetary Control – Meaning and Importance – Cash Budget – Production Budget – Sales Budget – Flexible Budget – Preparation of Budgets.</td></tr>
<tr><td>Unit V</td><td colspan="8">Marginal Costing and Decision Making
Marginal Costing – Meaning and Features – Fixed Cost – Variable Cost – Contribution – P/V Ratio – Break-Even Analysis – Margin of Safety – Cost-Volume-Profit Analysis – Product Mix Decision – Make or Buy Decision – Limiting Factors – Exploring New Markets.</td></tr>
<tr><td colspan="9">Question paper Coverage - 40% theory and 60 % problem</td></tr>
<tr><td>Text book</td><td colspan="8">1. Maheshwari, S.N. & Maheshwari, S.K. – Management Accounting Vikas Publishing House, New Delhi.</td></tr>
</table>

	2. Sharma, R.K. & Gupta, S.K. – Management Accounting: Principles and Practice Kalyani Publishers. 3. Pillai, R.S.N. & Bagavathi, V. – Management Accounting S. Chand Publishing.
Reference Book	1. Pandey, I.M. – Management Accounting Vikas Publishing House. 2.Horngren, Charles T., Datar, Srikant M. & Rajan, Madhav V. – Cost Accounting: A Managerial Emphasis Pearson Education. 3.Jawahar Lal – Accounting for Management Himalaya Publishing House.
E-Reference	1. https://icmai.in?utm_source=chatgpt.com 2. https://www.icai.org?utm_source=chatgpt.com 3. https://nios.ac.in?utm_source=chatgpt.com
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Recall the concepts, scope, importance, limitations, and distinctions between Management Accounting, Financial Accounting, and Cost Accounting.	K1 & K2	LO1
CO2	Apply techniques of financial statement analysis, including comparative statements, common-size statements, trend analysis, and ratio analysis for business evaluation.	K3	LO4
CO3	Analyze fund flow statements, cash flow statements, working capital changes, and funds from operations for managerial decision-making.	K4	LO5
CO4	Evaluate budgetary control techniques and prepare various functional budgets such as cash, production, sales, and flexible budgets.	K5	LO11
CO5	Assess marginal costing techniques and apply cost-volume-profit analysis, break-even analysis, product mix decisions, make-or-buy decisions, limiting factor analysis, and market expansion decisions.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PS O2**	**PSO3**	**Mean Score**	
CO1	3	2	1	1	1	**1.60**	3	2	1	**2.00**	
CO2	3	3	2	2	1	**2.20**	3	3	2	**2.67**	
CO3	3	3	2	2	1	**2.20**	3	3	2	**2.67**	**2.42**
CO4	3	3	2	2	2	**2.40**	3	3	2	**2.67**	
CO5	3	3	3	3	2	**2.80**	3	3	3	**3.00**	

	Overall score for PO	**2.24**	**Overall score for PSO**	**2.60**	
	Strongly Correlating (S) Moderately Correlating (M) Weakly Correlating (W) No Correlation (N)	- - - -	3 Marks 2 Marks 1 Mark 0 Mark		

Teaching–Learning & Assessment Framework

Teaching Methodology 1.Interactive Lectures 2. ICT Enabled Teaching 3. Blended Learning 4. Flipped Learning 5. Participative Learning 6. Peer Learning 7. Problem-Based Learning 8. Experiential Learning 9. Numerical Problem Solving Sessions 10.Case Study Method 11.Spreadsheet-Based Learning 12. Financial Statement Analysis Exercises 13.Budget Preparation Workshops 14. Group Learning Activities 15.Self-Learning Assignments	**Assessment Types** 1.Internal Written Tests 2.Semester End Examination 3.Numerical Problem Solving Exercises 4.Assignments 5.Quiz 6. Seminar Presentation 7. Case Analysis 8.Financial Statement Interpretation 9. Budget Preparation Exercises 10.Marginal Costing Problems 11.Viva-Voce 12.Concept Mapping Activities 13.Peer Assessment 14.Classroom Participation

Course Code		Semester IV	Year II	credits	L	T	P	Hrs
Allied - 4	**PRINCIPLES OF AUDITING**			3				4
Nature of the Course	Employability							
Learning objectives	1. Enumerate the basic principles of auditing. 2. Understand the procedural aspects relating to internal control and vouching. 3. Apply the practical knowledge for verification and valuation of assets and liabilities. 4. Apply the provisions relating to audit of Joint stock companies. 5. Apply the procedural aspects for investigation of companies.							
Units								
UNIT-I	**Nature of Auditing** Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.							
UNIT-II	**Internal Control** Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.							
UNIT-III	**Verification and Valuation of Assets and Liabilities** Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liablities – Depreciation – Reserves and Provisions – Secret Reserves.							
UNIT-IV	**Audit of Joint Stock Companies** Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.							
UNIT-V	**Auditing and Investigation** Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.							
Question paper Coverage - 100% theory								
Text book	1. Practical Auditing -B.N. Tandon.. 2. Auditing Principles & Practices Pradeep Kumar, BaldevSuchdevaKalyani Publishers 8 th edition Reprint 2014. 3. Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.							

Reference Book	1. Study material of Institute of Chartered Accountants of India
E-Reference	1.https://www.coursera.org/learn/auditing-part1-conceptual-foundations 2. https://www.youtube.com/watch?v=vCzgtBRzeh0 3. https://www.youtube.com/watch?v=CKfwXpOse4E

Course learning outcomes

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

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Enumerate the basic principles of auditing	K1 & K2	LO1
CO2	Remember the procedure for audit engagement and Documentation.	K3	LO4
CO3	Understand the audit procedure for obtaining the audit evidence and internal control.	K4	LO5
CO4	Apply the techniques of test checking and review analytical procedures.	K5	LO11
CO5	Analyze the analytical review procedures for audit payments	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO 2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PS O1**	**PS O2**	**PSO 3**	**Mean Score**	
CO1	3	2	1	1	2	**1.80**	3	2	1	**2.00**	**2.4**
CO2	3	3	1	1	2	**2.00**	3	2	2	**2.33**	
CO3	3	3	2	1	2	**2.20**	3	3	2	**2.67**	
CO4	3	3	2	2	3	**2.60**	3	3	2	**2.67**	
CO5	3	3	2	3	3	**2.80**	3	3	3	**3.00**	
Overall score for PO						**2.28**	-			**2.53**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
1. Internal Written Tests 2. ICT Enabled Teaching 3. Blended Learning 4. Flipped Learning 5. Participative Learning 6. Peer Learning 7. Experiential Learning 8. Problem-Based Learning 9. Case Study Method 10. Entrepreneur Interaction Sessions 11. Project-Based Learning 12. Group Discussion 13. Seminar-Based Learning 14. Field Visit to Industrial Units 15. Self-Learning Assignments	1.Internal Written Tests 2. Semester End Examination 3. Assignments 4.Quiz 5. Seminar Presentation 6. Group Discussion 7. Case Analysis 8. Business Plan Preparation 9. Project Report Preparation 10. Viva-Voce 11. Entrepreneurial Skill Assessment 12. Peer Assessment 13. Classroom Participation 13. Field Visit Report

Course Code		Semester IV	Year II	credits	L	T	P	Hrs
SEC-4	AI Tools for Business Skills			2				2
Nature of the Course	Skill Enhancement Course							
Learning objectives	1. To introduce students to Artificial Intelligence tools and develop basic prompting and communication skills. 2. To enable students to create professional business documents and communication materials using AI tools. 3. To familiarize students with AI applications in education, language translation and content generation. 4. To develop the ability to use AI tools for business analysis, planning and decision-making. 5. To enhance productivity and creativity through AI-powered tools for design, research, budgeting and task management.							
Units								
Unit I	Introduction to AI Tools and Basic Communication Introduction to Artificial Intelligence Tools – Basics of Prompting – Self Introduction – Formal Writing – Basic Communication Skills using AI Tools.							
Unit II	Business Communication and Writing Skills Business Letter Writing – Formal Communication – Resume and Interview Preparation – FAQ Creation – Professional Writing using AI Tools.							
Unit III	**Academic and Language Applications** Translation Tools – General Knowledge Development – Educational Content Generation – Learning Support using AI Tools.							
Unit IV	**Business Analysis and Planning using AI Tools** SWOT Analysis – Business Planning – Market Trends – Report Preparation – Business Intelligence using AI Tools.							
Unit V	**Productivity and Creative AI Applications** Data Organization – Budget Preparation – Design Tools – Research Tools – Notes and Task Management using AI Tools.							

<table>
<tr><td colspan="2">Question paper Coverage - 100% Practical</td></tr>
<tr><td>Text book</td><td>1. Russell, Stuart & Norvig, Peter – Artificial Intelligence: A Modern Approach
Pearson Education.
2. Kapoor, Santosh & Sharma, Renu – Artificial Intelligence for Beginners
BPB Publications.
3. Goyal, Deepak Kumar – Artificial Intelligence and Emerging Technologies
Wiley India.</td></tr>
<tr><td>Reference Book</td><td>1. Nilsson, Nils J. – The Quest for Artificial Intelligence
Cambridge University Press.
2. McAfee, Andrew & Brynjolfsson, Erik – Machine, Platform, Crowd
W.W. Norton & Company.
3. Marr, Bernard – Artificial Intelligence in Practice
Wiley Publications.</td></tr>
<tr><td>E-Reference</td><td>1. https://openai.com?utm_source=chatgpt.com
2. https://ai.google?utm_source=chatgpt.com
3. https://www.ibm.com/artificial-intelligence?utm_source=chatgpt.com</td></tr>
<tr><td>Course learning outcomes</td><td>On successful completion of the course, the students will be able to
<table>
<tr><th>COs</th><th>Course Outcomes</th><th>K Level</th><th>Learning Outcomes (LO1-LO15)</th></tr>
<tr><td>CO1</td><td>Recall the fundamentals of Artificial Intelligence tools, prompting techniques, self-introduction, formal writing, and communication skills using AI applications.</td><td>K1 & K2</td><td>LO1</td></tr>
<tr><td>CO2</td><td>Apply AI tools for business communication, including business letter writing, resume preparation, interview readiness, FAQ creation, and professional correspondence.</td><td>K3</td><td>LO4</td></tr>
<tr><td>CO3</td><td>Utilize AI tools for academic and language-related tasks such as translation, content generation, knowledge enhancement, and learning support.</td><td>K4</td><td>LO5</td></tr>
<tr><td>CO4</td><td>Analyze business situations using AI tools for SWOT analysis, business planning, market trend analysis, report preparation, and business intelligence.</td><td>K5</td><td>LO11</td></tr>
<tr><td>CO5</td><td>Evaluate and employ AI-based productivity and creative tools for data organization, budgeting, design, research, note-taking, and task management.</td><td>K5 & K6</td><td>LO2, LO15</td></tr>
</table></td></tr>
<tr><td>Mapping of COs with POs & PSOs
.</td><td>
<table>
<tr><th colspan="7">Programme Outcomes</th><th colspan="4">Programme Specific Outcomes</th><th>Mapping Score of COs with POs & PSOs</th></tr>
<tr><th>COs</th><th>PO1</th><th>PO 2</th><th>PO3</th><th>PO4</th><th>PO5</th><th>Mean Score</th><th>PS O1</th><th>PS O2</th><th>PS O3</th><th>Mean Score</th><td rowspan="4">2.54</td></tr>
<tr><td>CO1</td><td>3</td><td>2</td><td>1</td><td>1</td><td>2</td><td>1.80</td><td>3</td><td>2</td><td>1</td><td>2.00</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>2</td><td>1</td><td>2</td><td>2.20</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2</td><td>2.40</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
</table></td></tr>
</table>

CO4	3	3	3	2	2	**2.60**	3	3	3	**3.00**
CO5	3	3	3	3	3	**3.00**	3	3	3	**3.00**
Overall score for PO						**2.40**	**Overall score for PSO**			**2.67**

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark
No Correlation (N)	-	0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Demonstration Method
2. Hands-on Practical Sessions
3. ICT Enabled Teaching
4. Experiential Learning
5. Project-Based Learning
6. Problem-Based Learning
7. AI Prompt Engineering Exercises
8. Collaborative Learning
9. Peer Learning
10. Workshop-Based Learning
11. Case Study Method
12. Flipped Learning
13. Interactive Classroom Sessions
14. Self-Learning Activities
15. Practical Assignments

Assessment Types

1. Practical Record Submission
2. Hands-on Practical Examination
3. AI Prompt Design Exercises
4. Assignments
5. Mini Projects
6. Viva-Voce
7. Demonstration-Based Assessment
8. Portfolio Evaluation
9. Presentation
10. Report Preparation
11. Quiz
12. Peer Assessment
13. Classroom Participation
14. Continuous Practical Assessment

Course Code		Semester IV	Year II	credits	L	T	P	Hrs
NME -1	**FUNDAMETALS Of INSURANCE**			2				2
Nature of the Course	**Employability**							
Learning objectives	1. Explain how waves combine to produce constructive and destructive interference (e.g., Young's double slit experiment). 2. Describe how light bends around obstacles and forms diffraction patterns. 3. Understand how light waves can vibrate in specific directions and methods to produce polarized light. 4. Explain how light behaves as particles (photons) and relate energy to frequency. 5. Understand how light and matter exhibit both wave and particle properties (e.g., electron diffraction, Compton effect).							
Units								
Unit I	**Introduction OF Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging.							
Unit II	**Types and Role of Insurance** Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.							
Unit III	**Life Insurance** Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance.							
Unit IV	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance							
Unit V	**Miscellaneous Insurance** Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement							
Question paper Coverage - 100% theory								
Text book	1 Mishra, M.N. & Mishra, S.B. – Insurance Principles and Practice S. Chand Publishing, New Delhi. 2 Periasamy, P. – Principles and Practice of Insurance Himalaya Publishing House. 3.Gupta, P.K. – Insurance and Risk Management Himalaya Publishing House.							

Reference Book	1. George E. Rejda & Michael McNamara – Principles of Risk Management and Insurance Pearson Education. 2 Vaughan, Emmett J. & Vaughan, Therese M. – Fundamentals of Risk and Insurance Wiley Publications. 3.Black, Kenneth Jr. & Skipper, Harold D. – Life and Health Insurance Pearson Education.
E-Reference	1. https://www.irdai.gov.in?utm_source=chatgpt.com 2. https://licindia.in?utm_source=chatgpt.com 3. https://www.niapune.org.in?utm_source=chatgpt.com 4. https://www.niapune.org.in?utm_source=chatgpt.com

Course learning outcomes

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

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Recall the concepts, characteristics, principles, and contractual aspects of insurance, including the role of insurance and hedging in risk management.	K1 & K2	LO1
CO2	Explain the types of insurance, insurance intermediaries, and the role of insurance in economic and social development.	K3	LO4
CO3	Analyze life insurance principles, life insurance products, policy types, pension schemes, annuities, reinsurance, and double insurance.	K4	LO5
CO4	Evaluate the principles and practices of general insurance, including fire insurance and marine insurance.	K5	LO11
CO5	Assess miscellaneous insurance products such as motor, personal accident, and liability insurance, and examine claims settlement procedures.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

.

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO 5**	**Mean Score**	**PS O1**	**PS O2**	**PS O3**	**Mean Score**	
CO1	3	2	1	1	1	**1.60**	3	2	1	**2.00**	
CO2	3	3	1	1	1	**1.80**	3	2	2	**2.33**	**2.33**
CO3	3	3	2	1	1	**2.00**	3	3	2	**2.67**	
CO4	3	3	2	2	2	**2.40**	3	3	2	**2.67**	
CO5	3	3	2	3	3	**2.80**	3	3	3	**3.00**	

	Overall score for PO	**2.12**	**Overall score for PSO**	**2.53**	
	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark				

Teaching–Learning & Assessment Framework	
Teaching–Learning & Assessment 1. Interactive Lectures 2. ICT Enabled Teaching 3. Blended Learning 4. Flipped Learning 5. Participative Learning 6. Peer Learning 7. Case Study Method 8. Experiential Learning 9. Problem-Based Learning 10. Insurance Policy Analysis 11. Industry-Oriented Learning 12. Seminar-Based Learning 13. Group Discussion 14. Self-Learning Assignments 15. Field Exposure Activities	Assessment Types 1. Internal Written Tests 2. Semester End Examination 3. Assignments 4. Quiz 5. Seminar Presentation 6. Group Discussion 7. Case Analysis 8. Insurance Policy Review 9. Claims Settlement Analysis 10. Viva-Voce 11. Concept Mapping Activities 12. Peer Assessment 13. Classroom Participation 14. Mini Project

Course Code		Semester V	Year III	credits	L	T	P	Hrs
Core - 9	**Corporate Accounting I**			4				6

Nature of the Course	**Employability**
Learning objectives	1. To provide knowledge of accounting procedures relating to issue, forfeiture, reissue and underwriting of shares and debentures. 2. To develop skills in accounting treatment for redemption of preference shares and debentures in accordance with the Companies Act. 3. To familiarize students with the preparation and presentation of corporate financial statements as per Schedule III of the Companies Act, 2013. 4. To enable students to understand and apply various methods of valuation of goodwill and shares. 5. To introduce International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS) applicable to corporate accounting.
Units	
Unit I	**Issue of Shares:** Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.
Unit II	**Redemption of Preference Shares & Debentures:** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method
Unit III	**Final Accounts**: Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.
Unit IV	**Valuation of Goodwill & Shares:** Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.
Unit V	**Indian Accounting Standards:** Meaning and Importance of Accounting Standards- Introduction to Indian Accounting Standards (Ind AS)- Applicability of Ind AS- Difference between AS and Ind AS- Overview of Selected Ind AS: Ind AS 1,Ind AS 7,Ind AS 16,and Ind AS 115.
Question paper Coverage - 80% problem 20% theory	
Text book	1 S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. 2 R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. 3 Broman, Corporate Accounting, Taxmann, New Delhi. 4 Shukla, Grewal and Gupta- Advanced Accounts VolI, S.Chand, New Delhi. 5 M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Book	1 T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. 2 D.S.Rawat & Nozer Shroff,Students Guide To Accounting Standards ,Taxmann, New Delhi 3 Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh 4 Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. 5 Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
E-Reference	1 https://www.tickertape.in/blog/issue-of-shares/ 2 https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandsha res.pdf 3 https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

Course learning outcomes

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

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Recall the procedures relating to issue of shares, forfeiture, reissue, pro-rata allotment, right issue, bonus issue, and underwriting of shares and debentures.	K1 & K2	LO1
CO2	Apply the provisions relating to redemption of preference shares and debentures, including capital redemption reserve, premium on redemption, sinking fund, and open market purchase methods.	K3	LO4
CO3	Analyze the preparation and presentation of company final accounts as per Schedule III of the Companies Act, 2013, including managerial remuneration and profit prior to incorporation.	K4	LO5
CO4	Evaluate goodwill and shares using various valuation methods and assess business acquisition transactions.	K5	LO11
CO5	Assess the significance and application of IFRS and Indian Accounting Standards (Ind AS) in the preparation and presentation of corporate financial statements.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

Programme Outcomes							**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	3	2	1	1	-	1.40	3	2	1	2.00	**2.60**
CO2	3	3	2	1	1	2.00	3	2	2	2.33	
CO3	3	3	3	2	1	2.40	3	3	2	2.67	
CO4	3	3	2	3	2	2.60	3	3	3	3.00	
CO5	3	3	2	3	3	2.80	3	3	3	3.00	
Overall score for PO						**2.24**	**Overall score for PSO**			**2.60**	

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark
No Correlation (N)	-	0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
Interactive Lectures 1 ICT Enabled Teaching 2 Blended Learning 3 Flipped Learning 4 Participative Learning 5 Problem-Based Learning 6 Numerical Problem Solving Sessions 7 Case Study Method 8 Experiential Learning 9 Peer Learning 10 Corporate Financial Statement Analysis 11 Accounting Standards Discussion Sessions 12 Group Learning Activities 13 Self-Learning Assignments 14 Industry-Oriented Learning	1.Internal Written Tests 2.Semester End Examination 3.Accounting Problem Solving Exercises 4.Assignments 5.Quiz 6.Seminar Presentation 7.Case Analysis 8.Financial Statement Preparation 9.Practical Accounting Exercises 10.Viva-Voce 11.Concept Mapping Activities 12.Peer Assessment 13.Classroom Participation 14.Corporate Accounting Project

Course Code		Semester V	Year III	credits	L	T	P	Hrs
Core-10	**Income Tax Law and Practice-I**			4				6
Nature of the Course	**Employability**							
Learning objectives	1. To provide an understanding of the basic concepts, principles and provisions of the Income Tax Act. 2. To familiarize students with the determination of residential status and incidence of tax. 3. To develop competency in computing income under the heads Salary and House Property. 4. To enable students to compute income from Business or Profession in accordance with the Income Tax Act. 5. To impart knowledge on Capital Gains, Income from Other Sources and computation of Total Income.							
Units								
Unit I	**Introduction to Income Tax:** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10. Residential Status: Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax							
Unit II	**Income from Salary:** Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Retirement benefits: Gratuity – Pension – Leave salary -- Profits in Lieu of Salary – Deduction from Salary.							
Unit III	**Income from House Property:** Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.							
Unit IV	**Profits and Gains from Business or Profession:** Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.							
Unit V	**Capital Gains and Income From Other Sources:** Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. **Income From Other Sources:** Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources. Computation of total income.							
Question paper Coverage - 80% problem 20% theory								
Text book	1 . P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. 2. V T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.							

	3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. 4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. 5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Book	1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai 2 . Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi. 3. Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman. 4 . Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. 5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
E-Reference	**1 https://cleartax.in/s/residential-status/** **2 https://www.legalraasta.com/itr/income-from-salary/** **3 https://taxguru.in/income-tax/income-house-properties.html**
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall the basic concepts of Income Tax, objectives of taxation, important definitions, exempted incomes under Section 10, and determination of residential status of different assessees.	K1 & K2	LO1
CO2	Apply the provisions relating to computation of income under the head Salary, including allowances, perquisites, retirement benefits, and deductions.	K3	LO4
CO3	Analyze the computation of income from House Property and Profits and Gains from Business or Profession by applying relevant provisions of the Income Tax Act.	K4	LO5
CO4	Evaluate capital gains arising from various capital assets and apply exemptions available under Sections 54, 54B, 54D, 54EC, 54F, and 54GA.	K5	LO11
CO5	Assess income from other sources and compute the total taxable income of an assessee by integrating income under various heads.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs	Programme Outcomes						Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
	COs	**PO1**	**PO2**	**PO3**	**PO 4**	**PO5**	**Mean Score**	**PS O1**	**PSO2**	**PSO 3**	**Mean Score**	
	CO1	3	2	1	1	1	1.60	3	2	1	2.00	2.56
	CO2	3	3	2	1	1	2.00	3	3	2	2.67	
	CO3	3	3	2	2	1	2.20	3	3	2	2.67	
	CO4	3	3	3	2	2	2.60	3	3	3	3.00	
	CO5	3	3	3	3	2	2.80	3	3	3	3.00	
	Overall score for PO						2.48	**Overall score for PSO**			2.56	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Interactive Lectures
2. ICT Enabled Teaching
3 .Blended Learning
4 .Flipped Learning
5. Participative Learning
6.Problem-Based Learning
7. Case Study Method
8. Experiential Learning
9. Numerical Problem Solving Sessions
10.Income Tax Computation Exercises
11. Peer Learning
12. Group Discussions
13. Self-Learning Assignments
14. Tax Return Demonstrations
15.Practical Tax Computation Workshops

Assessment Types

1.Internal Written Tests
2.Semester End Examination
3. Income Tax Computation Problems
4. Assignments
5. Quiz
6.Seminar Presentation
7.Case Analysis
8. Practical Tax Calculation Exercises
9. Individual Projects
10. Viva-Voce
11. Concept Mapping Activities
12. Peer Assessment
13. Classroom Participation

Course Code		Semester V	Year III	credits	L	T	P	Hrs
Core-11	**COMPANY LAW**			3				5
Nature of the Course	**Employability**							
Learning objectives	1.To provide an understanding of the fundamental concepts, principles and legal framework governing companies. 2.To familiarize students with the procedures relating to formation, incorporation and constitutional documents of companies. 3.To develop knowledge regarding share capital, membership and rights and liabilities of members. 4.To impart understanding of company management, directors, key managerial personnel and company meetings. 5.To enable students to understand the provisions relating to winding up, insolvency and recent developments in company law.							
Units								
Unit I	**Introduction to Company Law:** Meaning and Definition of Company, Characteristics of a Company, Types of Companies, Formation and Incorporation of Company, Memorandum of Association (MOA), Articles of Association (AOA) & Prospectus.							
Unit II	**Share Capital and Membership:** Share Capital**:** Meaning and Types, Issue of Shares, Allotment of Shares, Transfer and Transmission of Shares, Membership in a Company, Rights and Liabilities of Members, Share Certificates**.**							
Unit III	**Management of Companies:** Directors – Appointment, Powers, Duties and Liabilities, Board of Directors, Meetings of Directors, Key Managerial Personnel (KMP), Company Secretary, Managing Director and Whole-Time Director							
Unit IV	**Company Meetings:** Statutory Meeting, Annual General Meeting (AGM), Extraordinary General Meeting (EGM), Notice of Meeting, Quorum, Voting and Resolutions, Minutes of Meetings							
Unit V	**Winding Up of Companies:** Meaning of Winding Up, Modes of Winding Up, Voluntary Winding Up, Tribunal Winding Up, Liquidator – Appointment, Powers and Duties, Insolvency and Bankruptcy Overview, Recent Amendments in Company Law.							
Question paper Coverage - 100% Theroy								
Text book	1. N.D. Kapoor – *Company Law and Secretarial Practice*, Sultan Chand & Sons. 2. P.P.S. Gogna – *A Textbook of Company Law*, S. Chand Publishing. 3. Dr. S. Ganesan & S.R. Kalavathi – *Company Law*, Margham Publications. 4. R.C. Bhandari – *Company Law and Secretarial Practice*, Kitab Mahal. **5.** M.C. Kuchhal & Vivek Kuchhal – *Modern Indian Company Law*, Shri Mahavir Book Depot.							
Reference Book	1. Company Law – Eastern Book Company. 2. Guide to the Companies Act – LexisNexis.							

	3. Company Law – Taxmann Publications. 4. Corporate Laws – Bestword Publications. 5. Company Law – Taxmann Publications.
E-Reference	1. Ministry of Corporate Affairs (MCA) 2. Institute of Company Secretaries of India (ICSI) 3. Securities and Exchange Board of India (SEBI) 4. National Company Law Tribunal (NCLT) 5. Insolvency and Bankruptcy Board of India (IBBI) 6. India Code – Companies Act, 2013

Course learning outcomes

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

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Recall the concepts, characteristics, types, formation, and incorporation of companies, and explain the contents and significance of MOA, AOA, and Prospectus.	K1 & K2	LO1
CO2	Apply the provisions relating to share capital, issue and allotment of shares, transfer and transmission of shares, membership, and share certificates.	K3	LO4
CO3	Analyze the management structure of companies, including the appointment, powers, duties, and liabilities of directors and key managerial personnel.	K4	LO5
CO4	Evaluate the legal provisions relating to company meetings, notices, quorum, voting procedures, resolutions, and maintenance of minutes.	K5	LO11
CO5	Assess the procedures and legal implications of winding up, liquidation, insolvency, bankruptcy, and recent developments in company law.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs
.

Programme Outcomes							**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO 4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**1**	**1**	**-**	**1.40**	**3**	**2**	**1**	**2.00**	**2.47**
CO2	**3**	**3**	**1**	**1**	**-**	**1.60**	**3**	**2**	**1**	**2.00**	

CO3	**3**	**3**	**2**	**2**	**1**	**2.20**	**3**	**3**	**2**	**2.67**	
CO4	**3**	**3**	**2**	**3**	**1**	**2.40**	**3**	**3**	**2**	**2.67**	
CO5	**3**	**3**	**2**	**3**	**2**	**2.60**	**3**	**3**	**3**	**3.00**	
Overall score for PO						**2.04**	**Overall score for PSO**			2.47	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Interactive Lectures
2. ICT Enabled Teaching
3. Blended Learning
4. Flipped Learning
5. Participative Learning
6. Peer Learning
7. Case Study Method
8. Problem-Based Learning
9. Experiential Learning
10. Legal Document Analysis
11. Company Law Case Discussions
12. Group Discussions
13. Seminar Presentations
14. Role Play on Company Meetings
15. Self-Learning Assignments
16. Contemporary Legal Issue Analysis

Assessment Types

1. Internal Written Tests
2. Semester End Examination
3. Assignments
4. Quiz
5. Seminar Presentation
6. Case Analysis
7. Company Law Case Review
8. Legal Document Interpretation
9. Group Discussion
10. Viva-Voce
11. Concept Mapping Activities
12. Peer Assessment
13. Classroom Participation
14. Project Report

<table>
<tr><td>Course Code</td><td></td><td>Semester V</td><td>Year III</td><td>credits</td><td>L</td><td>T</td><td>P</td><td>Hrs</td></tr>
<tr><td>Core-12</td><td colspan="3">FINANCIAL MANAGEMENT</td><td>3</td><td></td><td></td><td></td><td>5</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning objectives</td><td colspan="8">1. To provide an understanding of the concepts, scope, objectives and functions of financial management.
2. To develop knowledge of capital structure decisions, leverage analysis and cost of capital.
3. To enable students to evaluate investment decisions using capital budgeting techniques.
4. To familiarize students with working capital management and its components.
5 To impart knowledge of dividend policy, financial planning and contemporary financial management practices.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Introduction to Financial Management:
Meaning and Definition of Financial Management- Nature and Scope of Financial Management- Objectives of Financial Management- Finance Functions- Role and Responsibilities of Financial Manager-Financial Goals: Profit Maximization and Wealth Maximization; Time Value of Money – Concept and Techniques.</td></tr>
<tr><td>Unit II</td><td colspan="8">Capital Structure and Cost of Capital:
Capital Structure: Meaning and Importance- Factors Affecting Capital Structure- Theories of Capital Structure- Leverage Analysis- Operating Leverage- Financial Leverage- Combined Leverage- Cost of Capital: Cost of Equity- Cost of Preference Share Capital- Cost of Debt- Cost of Retained Earning- Weighted Average Cost of Capital (WACC).</td></tr>
<tr><td>Unit III</td><td colspan="8">Capital Budgeting:
Meaning and Importance of Capital Budgeting- Capital Expenditure Decisions- Capital Budgeting Process- Methods of Capital Budgeting: Payback Period Method,-Accounting Rate of Return (ARR)- Net Present Value (NPV)-Profitability Index (PI)- Internal Rate of Return (IRR)- Risk Analysis in Capital Budgeting.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Working Capital Management:
Meaning and Concepts of Working Capital-Types of Working Capital-Determinants of Working Capital- Management of Working Capital- Cash Management - Receivables Management - Inventory Management - Financing of Working Capital.</td></tr>
<tr><td>Unit V</td><td colspan="8">Dividend and Financial Planning:
Dividend Policy: Meaning and Importance- Determinants of Dividend Policy - Dividend Theories: Walter's Model, Gordon's Model, MM Theory - Financial Planning - Financial Forecasting - Preparation of Cash Budget - Sources of Finance - Recent Trends in Financial Management.</td></tr>
</table>

<table>
<tr><th colspan="5">Question paper Coverage – 80% Problem & 20% theory</th></tr>
<tr><td>Text book</td><td colspan="4">1.Prasanna Chandra, Financial Management: Theory and Practice, McGraw Hill Education, New Delhi.

4. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
5. M.Y. Khan and P.K. Jain, Financial Management: Text, Problems and Cases, McGraw Hill Education.
6. S.N. Maheshwari, Financial Management: Principles and Practice, Sultan Chand & Sons, New Delhi.
7. R.P. Rustagi, Financial Management: Theory, Concepts and Problems, Taxmann Publications.</td></tr>
<tr><td>Reference Book</td><td colspan="4">1. Eugene F. Brigham and Joel F. Houston, Fundamentals of Financial Management, Cengage Learning.
2. James C. Van Horne and John M. Wachowicz, Fundamentals of Financial Management, Pearson Education.
3. Aswath Damodaran, Corporate Finance: Theory and Practice, Wiley India.
4. Gitman, Lawrence J., Principles of Managerial Finance, Pearson Education.
5. Shashi K. Gupta and R.K. Sharma, Financial Management, Kalyani Publishers</td></tr>
<tr><td>E-Reference</td><td colspan="4">1. <u>Institute of Chartered Accountants of India (ICAI)</u>
2. <u>National Institute of Securities Markets (NISM)</u>
3. <u>Reserve Bank of India (RBI)</u>
4. <u>Securities and Exchange Board of India (SEBI)</u>
5. <u>National Stock Exchange of India (NSE)</u>
6. <u>Bombay Stock Exchange (BSE)</u>
7. <u>Investopedia – Financial Management Resources</u>
8. <u>Ministry of Corporate Affairs (MCA)</u></td></tr>
<tr><td rowspan="6">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Recall the concepts, nature, scope, objectives, functions of financial management, financial goals, and time value of money techniques.</td><td>K1 & K2</td><td>LO1</td></tr>
<tr><td>CO2</td><td>Apply the principles of capital structure, leverage analysis, and cost of capital in financial decision-making.</td><td>K3</td><td>LO4</td></tr>
<tr><td>CO3</td><td>Analyze capital budgeting decisions using Payback Period, ARR, NPV, PI, IRR, and risk assessment techniques.</td><td>K4</td><td>LO5</td></tr>
<tr><td>CO4</td><td>Evaluate working capital requirements and formulate strategies for cash, receivables, inventory, and working capital management.</td><td>K5</td><td>LO11</td></tr>
</table>

	CO5	Assess dividend policies, dividend theories, financial planning, financial forecasting, cash budgeting, and sources of finance for maximizing shareholder wealth.	K5 & K6	LO2, LO15

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
Mapping of COs with POs & PSOs	**COs**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
	CO1	**3**	**2**	**1**	**1**	**1**	**1.60**	**3**	**2**	**1**	**2.00**	**2.67**
	CO2	**3**	**3**	**2**	**2**	**1**	**2.20**	**3**	**3**	**2**	**2.67**	
	CO3	**3**	**3**	**3**	**3**	**2**	**2.80**	**3**	**3**	**3**	**3.00**	
	CO4	**3**	**3**	**2**	**2**	**2**	**2.40**	**3**	**3**	**2**	**2.67**	
	CO5	**3**	**3**	**2**	**3**	**3**	**2.80**	**3**	**3**	**3**	**3.00**	
	Overall score for PO						**2.36**	**Overall score for PSO**			**2.67**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Interactive Lectures
2. ICT Enabled Teaching
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4. Flipped Learning
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6. Peer Learning
7 .Problem-Based Learning
8. Experiential Learning
9. Numerical Problem Solving Sessions
10 .Financial Decision-Making Exercises
11. Capital Budgeting Workshops
12. Spreadsheet-Based Learning
13. Case Study Method
14 .Group Discussions
15. Financial Analysis Projects
16 Self-Learning Assignments

Assessment Types

1 .Internal Written Tests
2. Semester End Examination
3 .Numerical Problem Solving Exercises
4. Assignments
5. Quiz
6. Seminar Presentation
7 .Case Analysis
8. Capital Budgeting Problems
9 .Working Capital Management Exercises
10. Financial Statement Interpretation
11. Viva-Voce
12. Concept Mapping Activities
13. Peer Assessment
14. Classroom Participation
15. Financial Planning Project

Course Code		Semester V	Year III	Credits	L	T	P	Hrs
Elective - 1	OPERATIONS MANAGEMENT			3				4
Nature of the Course	Employability							
Learning objectives	1. To explain the basic concepts of Operations Management and student make use of it. 2. To examine the types of manufacturing layout facilities. 3. To provide classification of inventory controls. 4. To describe the work measurement and analysis for quality control. 5. To assist knowledge for service operations management.							
Units								
Unit I	Introduction: 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: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.							
Unit III	Production and Inventory Control: 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: 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: Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.							
Question paper Coverage - 100% theory								
Text book	1. Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill,2012, New York. 2. Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning,2012. New Delhi 3. B.Mahadevan, Operations Management,2ndEdition, Pearson, 2010, New Delhi							
Reference Book	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, 9th Edition, Pearson, 2011, New Delhi. 3. Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition,Wiley,2007, New Jersey.							
E-Reference	1. www.springer.com 2. www.studocu.com 3. www.quora.com							

Course learning outcomes	**On successful completion of the course, the students will be able to**			
	COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
	CO1	Learning operations management techniques that could applied to real world problems.	K2	L8, L9
	CO2	Insist about the principle and factors relating to layout.	K3	L10, L11
	CO3	Elaborate the key concepts in production and inventory control management.	K3	L10, L11
	CO4	Letting students apply the relevant operations management technique to the correct situation.	K4	L12, L13
	CO5	Explain the key aspects of operations management decision making.	K5	L14, L15

Mapping of COs with POs & PSOs .	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
	COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**
	CO1	3	2	1	1	1	1.60	3	2	1	2.00
	CO2	3	3	2	1	1	2.00	3	3	2	2.67
	CO3	3	3	2	2	1	2.20	3	3	2	2.67
	CO4	3	3	3	2	2	2.60	3	3	3	3.00
	CO5	3	3	2	3	2	2.60	3	3	3	3.00
	Overall score for PO						**2.20**	**Overall score for PSO**			**2.67**
	Mapping Score										**2.4**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
1Interactive Lectures 2 ICT Enabled Teaching 3 Blended Learning 4 Flipped Learning 5 Participative Learning 6 Peer Learning 7 Experiential Learning 8 Case Study Method	1 Internal Written Tests 2 Semester End Examination 3 Assignments 4 Quiz 5 Seminar Presentation 6 Research Proposal Preparation 7 Questionnaire Design Exercise 8 Case Analysis

Course Code		Semester VI	Year III	credits	L	T	P	Hrs
Core-13	**Corporate Accounting – II**			4				6
Nature of the Course	**Employability**							
Learning objectives	1. To develop knowledge regarding the preparation and presentation of company final accounts in accordance with statutory requirements. 2. To familiarize students with the accounting treatment of redemption of preference shares and debentures. 3. To impart knowledge on the valuation of goodwill and shares for corporate decision-making. 4. To enable students to understand the accounting procedures relating to mergers, acquisitions, and corporate restructuring. 5. To develop analytical skills for preparing and interpreting liquidation accounts of companies. .							
Units								
Unit I	**Redemption of Preference Shares:** Meaning and Types of Preference Shares - Legal Provisions for Redemption - Sources of Redemption - Capital Redemption Reserve - Accounting Entries - Preparation of Ledger Accounts.							
Unit II	**Redemption of Debentures:** Meaning and Types of Debentures – Methods of Redemption – Debenture Redemption Reserve – Sinking Fund Method – Insurance Policy Method – Accounting Treatment of Redemption.							
Unit III	**Valuation of Goodwill and Shares:** Meaning and Need for Valuation – Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization Method – Valuation of Shares: Net Assets Method, Yield Method, Fair Value Method.							
Unit IV	**Amalgamation and Internal Reconstruction:** Meaning and Types of Amalgamation, Purchase Consideration, Accounting Treatment as per Accounting Standards, Methods of Accounting for Amalgamation, Internal Reconstruction, Reduction of Share Capital.							
Unit V	**Liquidation of Companies:** Meaning of Liquidation, Modes of Winding Up, Liquidator's Final Statement of Account, Statement of Affairs and Deficiency Account, Order of Payment in Liquidation, Practical Problems on Liquidation.							
Question paper Coverage – 80% Problem & 20% Theory								
Text book	1. R.L. Gupta & M. Radhaswamy – *Corporate Accounting*, Sultan Chand & Sons. 2. S.P. Jain & K.L. Narang – *Advanced Accountancy*, Kalyani Publishers. 3. T.S. Reddy & A. Murthy – *Corporate Accounting*, Margham Publications. 4. P.C. Tulsian & Bharat Tulsian – *Corporate Accounting*, McGraw Hill Education. 5. S.N. Maheshwari & S.K. Maheshwari – *Corporate Accounting*, Vikas Publishing House.							
Referenc Book	1. Advanced Accountancy – S. Chand Publishing. 2. Corporate Accounting – S. Chand Publishing. 3. Corporate Accounting – Scholar Tech Press. 4. Advanced Corporate Accounting – Taxmann Publications.							

	5. Corporate Accounting – McGraw Hill Education.			
E-Reference	1. Ministry of Corporate Affairs (MCA) 2. Institute of Chartered Accountants of India (ICAI) 3. National Financial Reporting Authority (NFRA) 4. Accounting Standards Board (ICAI) 5. Institute of Cost Accountants of India (ICMAI)			
Course learning outcomes	**On successful completion of the course, the students will be able to**			
	COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
	CO1	Recall the concepts, types, legal provisions, and accounting procedures relating to redemption of preference shares and preparation of relevant ledger accounts.	K1 & K2	LO1
	CO2	Apply the accounting treatment and methods of redemption of debentures, including Debenture Redemption Reserve, Sinking Fund Method, and Insurance Policy Method.	K3	LO4
	CO3	Analyze the valuation of goodwill and shares using various methods such as Average Profit, Super Profit, Capitalization, Net Assets, Yield, and Fair Value methods.	K4	LO5
	CO4	Evaluate accounting procedures relating to amalgamation and internal reconstruction, including purchase consideration, accounting standards, and reduction of share capital.	K5	LO11
	CO5	Assess liquidation procedures, prepare liquidator's final statement of account, statement of affairs, deficiency account, and determine the order of payment during winding up.	K5 & K6	LO2, LO15
Mapping of COs	**Programme Outcomes**		**Programme Specific Outcomes**	**Mapping Score of COs with**

with POs & PSOs												POs & PSOs
.	**COs**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PS O1**	**PS O2**	**PSO 3**	**Mean Score**	
	CO1	3	2	1	1	-	1.40	3	2	1	2.00	**2.60**
	CO2	3	3	2	1	1	2.00	3	2	2	2.33	
	CO3	3	3	3	2	1	2.40	3	3	2	2.67	
	CO4	3	3	2	3	2	2.60	3	3	3	3.00	
	CO5	3	3	2	3	3	2.80	3	3	3	3.00	
	Overall score for PO						**2.24**	**Overall score for PSO**			**2.60**	

Strongly Correlating (S)	-	**3 Marks**
Moderately Correlating (M)	-	**2 Marks**
Weakly Correlating (W)	-	**1 Mark**
No Correlation (N)	-	**0 Mark**

Teaching–Learning & Assessment Framework

Teaching Methodology

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7. Problem-Based Learning
8. Experiential Learning
9. Numerical Problem Solving Sessions
10. Corporate Accounting Workshops
11. Spreadsheet-Based Learning
12. Case Study Method
13. Group Discussions
14. Accounting Standards Discussion
15. Self-Learning Assignments
16. Practice-Oriented Learning

Assessment Types

1. Internal Written Tests
2. Semester End Examination
3. Numerical Problem Solving Exercises
4. Assignments
5. Quiz
6. Seminar Presentation
7. Case Analysis
8. Valuation Problems
9. Amalgamation and Reconstruction Problems
10. Liquidation Account Preparation
11. Viva-Voce
12. Concept Mapping Activities
13. Peer Assessment
14. Classroom Participation
15. Practical Accounting Exercises

<table>
<tr><td>Course Code</td><td></td><td>Semester VI</td><td>Year III</td><td>credits</td><td>L</td><td>T</td><td>P</td><td>Hrs</td></tr>
<tr><td>Core-14</td><td colspan="3">Income Tax Law and Practice-II</td><td>4</td><td></td><td></td><td></td><td>6</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning objectives</td><td colspan="8">1. To provide students with a comprehensive understanding of the provisions relating to the set-off and carry forward of losses under the Income Tax Act.
2. To familiarize students with the various deductions and enable them to compute deductions from Gross Total Income accurately.
3. To develop the ability to compute Total Income and Tax Liability of different assessees such as Individuals, Hindu Undivided Families (HUFs), Firms, and Companies.
4. To impart knowledge on the assessment procedures, filing of income tax returns, income tax authorities, and the administration of the Income Tax Act.
5. To understand the concepts, principles, and structure of taxation in India, including the distinction between direct and indirect taxes.
6. To provide an overview of the Goods and Services Tax (GST), its objectives, advantages, challenges, and the framework of CGST, SGST, IGST, and UTGST.
7. To develop practical skills in tax computation, tax compliance, return filing, and interpretation of tax provisions applicable to individuals and business entities.</td></tr>
<tr><td>Units</td><td colspan="8"></td></tr>
<tr><td>Unit I</td><td colspan="8">Set Off and Carry Forward of Losses:
Provisions for Set-off of losses and Carry Forward of Losses – intra heads & inter heads of set off of loses – Exemptions.</td></tr>
<tr><td>Unit II</td><td colspan="8">Deductions From Gross Total Income:
Deductions in respect of positive income – Nature & Principles of Deductions; Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U.</td></tr>
<tr><td>Unit III</td><td colspan="8">Total Income:
Computation of Total Income and Tax Liability of an Individuals- HUF- Firms - company.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Assessment:
Meaning and Types of assessment, Procedures for Assessment – Income Tax Authorities – Administration of Income Tax Act– Powers of CBDT – Powers & Duties of Income Tax Authorities – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN).</td></tr>
<tr><td>Unit V</td><td colspan="8">Meaning and Concept of Taxation :
Direct Tax and Indirect Tax – Meaning and Differences - Features and Objectives of Indirect Taxes - Introduction to Goods and Services Tax (GST) -Advantages and Challenges of GST - Structure of GST: CGST, SGST, IGST, UTGST</td></tr>
<tr><td colspan="9">Question paper Coverage - 60% problem & 40% theory</td></tr>
<tr><td>Text book</td><td colspan="8">books</td></tr>
</table>

<table>
<tr><td></td><td>1. P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. V T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.</td></tr>
<tr><td>Reference Book</td><td>1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.</td></tr>
<tr><td>E-Reference</td><td>1. https://cleartax.in/s/residential-status/
2 . https://www.legalraasta.com/itr/income-from-salary/
3 . https://taxguru.in/income-tax/income-house-properties.html</td></tr>
<tr><td>Course learning outcomes</td><td>On successful completion of the course, the students will be able to
<table>
<tr><th>COs</th><th>Course Outcomes</th><th>K Level</th><th>Learning Outcomes (LO1-LO15)</th></tr>
<tr><td>CO1</td><td>Recall the provisions relating to set-off and carry forward of losses, exemptions, and deductions available under the Income Tax Act.</td><td>K1 & K2</td><td>LO1</td></tr>
<tr><td>CO2</td><td>Apply deductions under various sections of Chapter VI-A and compute Gross Total Income and Total Income of assessees.</td><td>K3</td><td>LO4</td></tr>
<tr><td>CO3</td><td>Analyze the computation of total income and tax liability of Individuals, HUFs, Firms, and Companies under the Income Tax Act.</td><td>K4</td><td>LO5</td></tr>
<tr><td>CO4</td><td>Evaluate the procedures of assessment, filing of returns, powers and duties of Income Tax Authorities, PAN provisions, and tax administration mechanisms.</td><td>K5</td><td>LO11</td></tr>
<tr><td>CO5</td><td>Assess the concepts of direct and indirect taxes, GST structure, objectives, advantages, challenges, and the applicability of CGST, SGST, IGST, and UTGST.</td><td>K5 & K6</td><td>LO2, LO15</td></tr>
</table></td></tr>
</table>

<table>
<tr><td rowspan="9">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO1</td><td>PO2</td><td>PO3</td><td>PO4</td><td>PO5</td><td>Mean Score</td><td>PSO1</td><td>PS O2</td><td>PSO3</td><td>Mean Score</td><td></td></tr>
<tr><td>CO1</td><td>3</td><td>2</td><td>1</td><td>1</td><td>-</td><td>1.40</td><td>3</td><td>2</td><td>1</td><td>2.00</td><td rowspan="5">2.60</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>2</td><td>1</td><td>1</td><td>2.00</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2.60</td><td>3</td><td>3</td><td>3</td><td>3.00</td></tr>
<tr><td>CO4</td><td>3</td><td>3</td><td>2</td><td>2</td><td>1</td><td>2.20</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO5</td><td>2</td><td>3</td><td>2</td><td>2</td><td>3</td><td>2.40</td><td>2</td><td>3</td><td>3</td><td>2.67</td></tr>
<tr><td colspan="6">Overall score for PO</td><td>2.12</td><td colspan="3">Overall score for PSO</td><td>2.60</td><td></td></tr>
<tr><td colspan="12">Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark</td></tr>
</table>

Teaching–Learning & Assessment Framework

Teaching Methodology

1. Interactive Lectures
2. ICT Enabled Teaching
3. Blended Learning
4. Flipped Learning
5. Participative Learning
6. Peer Learning
7. Problem-Based Learning
8. Experiential Learning
9. Numerical Problem Solving Sessions
10. Tax Computation Workshops
11. Case Study Method
12. GST Awareness Sessions
13. Group Discussions
14. Tax Return Filing Demonstrations
15. Self-Learning Assignments
16. Contemporary Taxation Discussions

Assessment Types

1. Internal Written Tests
2. Semester End Examination
3. Numerical Problem Solving Exercises
4. Assignments
5. Quiz
6. Seminar Presentation
7. Case Analysis
8. Tax Computation Problems
9. GST-Based Exercises
10. Tax Planning Assignments
11. Viva-Voce
12. Concept Mapping Activities
13. Peer Assessment
14. Classroom Participation
15. Mini Project

Course Code		Semester VI	Year III	credits	L	T	P	Hrs
Core-15	**Computer Applications with Tally Practical**			3				6
Nature of the Course	Employability							
Learning objectives	1. To provide practical knowledge of computerized accounting and familiarize students with Tally ERP 9 environment. 2. To develop skills in creating and managing companies, ledgers, groups, vouchers and inventory records using accounting software. 3. To enable students to process purchase, sales and inventory transactions electronically. 4. To impart practical knowledge of GST accounting and preparation of GST-compliant invoices using Tally ERP 9. **5.** To train students in generating financial reports and managing accounting data effectively through computerized systems.							
Units								
UNIT-I	**Interface and Company Management:** Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.							
UNIT-II	**Default Vouchers:** Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions. Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.							
UNIT-III	**Purchase Order Processing:** Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes.							
UNIT-IV	**Goods and Services Tax (GST):** Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST.							
UNIT-V	**Financial Reports:** Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers. Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.							
Question paper Coverage - 100% practical								
Text book	Nadhani, A.K. and Nadhani, KK (2018), Implementing Tally 9, BPB Publications. Ahmed P, Rizwan (2016) Tally ERP 9, Margham Publications. Neeraj Goyal and Rohith Sachdeva (2018), Computerised Accounting, Kalyani Publishers.							
Reference Book	Neeraj Goyal and Dhanumita (2021), Computerised Accounting, Kalyani Publishers. Nandhani, K.K. (2018). Computerized Accounting under Tally, Implementing Tally, BPBpublication. Deva publications. Agrawal, Namrata (2008). Tally 9, Dream Tech Publications. Ahmed P, Rizwan (2016). Computer Application in Business with Tally ERP, MarghamPublications							

E-Reference	https://tallysolutions.com/ www.oracle.com https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/computerised-accounting-auditor.html
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
CO1	Recall the features of Tally ERP, company creation procedures, data security controls, backup and restore operations, and the creation of accounting masters such as groups and ledgers.	K1 & K2	LO1
CO2	Apply accounting voucher entries, inventory management techniques, stock classifications, bill-wise details, and day book operations in Tally ERP.	K3	LO4
CO3	Analyze purchase order processing, sales order processing, inventory transactions, debit notes, and credit notes using Tally ERP.	K4	LO5
CO4	Evaluate GST configuration, GST tax computation, invoice generation, and recording of SGST, CGST, and IGST transactions in Tally ERP.	K5	LO11
CO5	Assess financial reports generated through Tally ERP, including Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow, Fund Flow Statements, and advanced utility functions.	K5 & K6	LO2, LO15

Mapping of COs with POs & PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of COs with POs & PSOs**
COs	**PO1**	**PO 2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PS O1**	**PS O2**	**PSO 3**	**Mean Score**	
CO1	**3**	**2**	**1**	**1**	**0**	**1.40**	**3**	**2**	**1**	**2.00**	**2.6**
CO2	**3**	**3**	**2**	**1**	**1**	**2.00**	**3**	**3**	**2**	**2.67**	
CO3	**3**	**3**	**2**	**2**	**1**	**2.20**	**3**	**3**	**2**	**2.67**	
CO4	**3**	**3**	**3**	**2**	**2**	**2.60**	**3**	**3**	**3**	**3.00**	
CO5	**3**	**3**	**2**	**3**	**2**	**2.60**	**3**	**3**	**3**	**3.00**	
Overall score for PO						2.16				2.6	

	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
1. Demonstration Method 2. Computer Laboratory Practice 3. ICT Enabled Teaching 4. Hands-on Training Sessions 5. Blended Learning 6. Flipped Learning 7. Participative Learning 8. Peer Learning 9. Experiential Learning 10. Problem-Based Learning 11. Tally ERP 9 Practical Sessions 12. GST Configuration Workshops 13. Accounting Software Simulations 14. Case Study Method 15. Self-Learning Assignments 16. Industry-Oriented Training Exercises	1. Practical Examination 2. Internal Written Tests 3. Semester End Examination 4. Tally ERP 9 Practical Assignments 5. Voucher Entry Exercises 6. Inventory Management Exercises 7. GST Configuration and Reporting Exercises 8. Financial Statement Preparation 9. Quiz 10. Seminar Presentation 11. Practical Record Evaluation 12. Viva-Voce 13. Case Analysis 14. Project Work 15. Peer Assessment 16. Classroom Participation

Course Code		Semester VI	Year III	credits	L	T	P	Hrs
SEC - 6	**Employability Skill**			4				6
Nature of the Course	**Skill Enhancement Course**							
Learning objectives	6. Understand the principles of qualitative and quantitative analysis of biomolecules including carbohydrates, amino acids, and bio-organic compounds using analytical techniques. 7. Explain the methods used for identification and estimation of biomolecules through standard biochemical and colorimetric procedures. 8. Apply laboratory techniques for analysis of carbohydrates, amino acids, and quantitative estimation of bio-organic compounds. 9. Analyze experimental data using Beer–Lambert law, standard graphs, and colorimetric methods. 10. Evaluate and interpret experimental results with accuracy, relating them to biochemical principles and laboratory practices.							
Units								
Unit I	**Introduction to Employability Skills:** Importance of Employability Skills; Self-Awareness; Personality Development; Goal Setting; Positive Attitude; Self-Motivation; Professional Ethics.							
Unit II	**Communication Skills:** Verbal Communication; Non-Verbal Communication; Listening Skills; Reading Skills; Writing Skills; Business Correspondence; Presentation Skills.							
Unit III	**Interpersonal Skills:** Team Building; Leadership Skills; Conflict Management; Emotional Intelligence; Time Management; Stress Management; Workplace Etiquette..							
Unit IV	**Aptitude and Problem Solving:** Quantitative Aptitude; Logical Reasoning; Analytical Ability; Critical Thinking; Decision Making; Creativity and Innovation.							
Unit V	**Career Development Skills:** Resume and Cover Letter Preparation; Group Discussion Techniques; Interview Skills; Job Search Strategies; Digital Literacy; Professional Networking; Entrepreneurship Awareness.							
Question paper Coverage – 100% Practical								
Text book	1. S. Hariharan, N. Sundararajan and S.P. Shanmugapriya, *Soft Skills*, MJP Publishers. 2. Alex K., *Soft Skills: Know Yourself and Know the World*, S. Chand Publishing. 3. Barun K. Mitra, *Personality Development and Soft Skills*, Oxford University Press. 4. Meenakshi Raman and Sangeeta Sharma, *Technical Communication: Principles and Practice*, Oxford University Press. 5. K. Alex, *Soft Skills for Employability and Career Development*, McGraw Hill Education.							
Reference Book	1. The 7 Habits of Highly Effective People. 2. How to Win Friends and Influence People. 3. Business Communication Today. 4. Soft Skills: Enhancing Employability.							

<table>
<tr><td></td><td>5. Developing the Leader Within You.</td></tr>
<tr><td>E-Reference</td><td>1. National Career Service (NCS)
2. Skill India Mission
3. National Skill Development Corporation (NSDC)
4. SWAYAM
5. NPTEL
6. National Digital Library of India (NDLI)
7. LinkedIn Learning
8. Indeed Career Guide</td></tr>
</table>

<table>
<tr><td rowspan="7">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
<tr><td>CO1</td><td>Explain the significance of employability skills, self-awareness, personality development, professional ethics, and goal setting for career success.</td><td>K2</td><td>L8, L9</td></tr>
<tr><td>CO2</td><td>Demonstrate effective verbal, non-verbal, written, and presentation skills in professional and workplace communication.</td><td>K3</td><td>L10, L11</td></tr>
<tr><td>CO3</td><td>Apply interpersonal, leadership, teamwork, time management, and stress management skills in workplace situations.</td><td>K3</td><td>L10, L11</td></tr>
<tr><td>CO4</td><td>Analyze problems using quantitative aptitude, logical reasoning, critical thinking, and decision-making techniques.</td><td>K4</td><td>L12, L13</td></tr>
<tr><td>CO5</td><td>Develop career readiness through resume preparation, interview performance, digital literacy, professional networking, and entrepreneurial awareness.</td><td>K5</td><td>L14, L15</td></tr>
</table>

<table>
<tr><td rowspan="7">Mapping of COs with POs & PSOs
.</td><td colspan="7">Programme Outcomes</td><td colspan="4">Programme Specific Outcomes</td><td>Mapping Score of COs with POs & PSOs</td></tr>
<tr><td>COs</td><td>PO1</td><td>PO2</td><td>PO3</td><td>PO4</td><td>PO5</td><td>Mean Score</td><td>PSO1</td><td>PSO2</td><td>PSO3</td><td>Mean Score</td><td rowspan="6">2.1</td></tr>
<tr><td>COs</td><td>PO1</td><td>PO2</td><td>PO3</td><td>PO4</td><td>PO5</td><td>Mean Score</td><td>PSO1</td><td>PSO2</td><td>PSO3</td><td>Mean Score</td></tr>
<tr><td>CO1</td><td>2</td><td>3</td><td>1</td><td>1</td><td>2</td><td>1.80</td><td>2</td><td>2</td><td>1</td><td>1.67</td></tr>
<tr><td>CO2</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2</td><td>2.40</td><td>3</td><td>2</td><td>2</td><td>2.33</td></tr>
<tr><td>CO3</td><td>3</td><td>3</td><td>2</td><td>3</td><td>2</td><td>2.60</td><td>3</td><td>3</td><td>2</td><td>2.67</td></tr>
<tr><td>CO4</td><td>3</td><td>3</td><td>3</td><td>2</td><td>2</td><td>2.60</td><td>3</td><td>2</td><td>3</td><td>2.67</td></tr>
</table>

	Overall score for PO	**2.16**	**Overall score for PSO**	**2.1**	
	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark				

Teaching–Learning & Assessment Framework

Teaching Methodology 1. Interactive Lectures 2. Activity-Based Learning 3. P Participative Learning 4. ICT Enabled Teaching 5. Blended Learning 6. F Flipped Learning 7. Peer Learning 8. Experiential Learning 9. Group Discussion Sessions 10. Role Play Activities 11. Mock Interview Sessions 12. P Presentation Practice 13. Aptitude Training Workshops 14. Problem-Solving Exercises 15. Leadership and Team Building Activities 16. Case Study Method 17. Career Guidance Sessions	**Assessment Types** 1. In Internal Written Tests 2. Semester End Examination 3. Group Discussion Assessment 4. Mock Interview Evaluation 5. Resume and Cover Letter Preparation 6. Seminar Presentation 7. Aptitude Tests 8. Communication Skill Assessment 9. Role Play Exercises 10. Assignments 11. Quiz 12. Case Analysis 13. Viva-Voce 14. Peer Assessment 15. Classroom Participation 16. Portfolio Preparation 17. Entrepreneurship Awareness Project