



MOTHER TERESA WOMEN'S UNIVERSITY

KODAIKANAL–624102



DEPARTMENT OF COMMERCE

B.COM

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

1. About the Programme

The revised syllabus for the B.Com Programme is introduced from the academic year 2026–2027 onwards. The curriculum is designed in accordance with the guidelines of UGC and TANSCHÉ 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. Degree Programme, the students will be able to

PEO1	Students will be 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, 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.
PO6	Exhibit leadership, teamwork, entrepreneurial ability, and managerial competencies in diverse organizational settings.
PO7	Apply ethical principles, professional values, and social responsibility in business practices and decision-making.
PO8	Demonstrate problem-solving, innovation, and adaptability to meet the challenges of the dynamic business environment.
PO9	Pursue higher education, professional qualifications, lifelong learning, and continuous skill development.
PO10	Contribute to sustainable economic development, community welfare, and environmental responsibility through responsible business practices.

5. Programme Specific Outcomes (PSOs)

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

PSO1	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.
PSO2	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.

PSO3	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.
PSO4	Contribution to Business World: To produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO5	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	Problemsolving: 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

Candidates 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. EvaluationPattern**8.1 EvaluationPattern**

EVALUATION PATTERN		Maximum Marks (Theory&Practical)	MinimumMarks (Theory&Practical)
Internal Evaluation	ContinuousInternalAssessment	40 Marks	16 Marks
External Evaluation	EndSemesterExamination	60 Marks	24 Marks
Total		100 Marks	40 Marks

8.2 InternalAssessment-CIA(40Marks)

TheContinuous Internal Assessment(CIA)foreachcourseincludeswrittentestandassignmentsfora maximum of 40 marks.

Assignment(anytype):10Marks

Seminar/Presentation:10Marks

Test (Best 2 out of 3): 15 Marks

Quiz/MCQ: 5Marks

8.3 EndSemesterExamination(Theory):Max.Marks:60Time:3hrs.

Part–A(5x2=10Marks)- AnswerALLquestions - EachQuestioncarries 2marks

Part–B(5x4=20Marks)-AnswerALLquestions-Eachquestioncarries4Marks-Either or Type

Part-C(3x 10=30Marks)-AnswerALLquestions-Eachquestioncarries10Marks - Either or Type

8.4 WrittenExaminationQuestionPaperPattern (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 2 marks One question from each Unit Question 1 to 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

LowerLevel	-K1,K2Level	-10 Marks	-17%
IntermediateLevel	-K3,K4Level	-32 Marks	-53%
Higher Level	-K5,K6Level	-18 Marks	-30%
Total-60marks		-100%	

InternalWrittenExaminationPattern

IntendedLearning Skills	Maximum 30 Marks PassingMinimum:50%Duration: OneandhalfHours
Memory Recall/Example/ CounterExample/Knowledge about the Concepts/Understanding K1&K2	Part–A(4x2=08 Marks)
	AnswerALLquestions EachQuestioncarries2marks InternalTestPortion Question 1 to4
Application/Analysis/Synthesis/ Evaluation K3,K4, K5	Part–B(3x4=12 Marks)
	AnswerALLquestions Eachquestioncarries4Marks Either - or Type BothpartsofeachquestionfromthesameK Level / InternalTest Portion Question 5(a)or5(b) to Question 7 (a)or7 (b)
Analysis/Synthesis/ Evaluation/Create K5	Part-C (1x10=10 Marks)
	AnswerALLquestions Eachquestioncarries10Marks Fromanyunit basedon weightage Either-orType BothpartsofeachquestionfromthesameKLevel/ Internal Test Portion Question 8 (a)or8 (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 ANSWERTHE 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 ANSWERTHE 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 C ANSWERTHE 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 an exact response.
Analyze (K4)	- Analyzing the question is one that asks the student 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 in terms 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.CURRICULUMSTRUCTUREFORUGPROGRAMME**SEMESTER–1**

Part	CourseCode	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
I		PARTI-Tamil-I	3	6	40	60	100
II		PARTII-English-I	3	6	40	60	100
III		Core-1:FinancialAccounting-I	4	5	40	60	100
		Core-2:BusinessOrganisation	3	5	40	60	100
		Allied-1:BusinessEconomics	3	4	40	60	100
IV		Abilityenhancement course –1 Business Communication	2	2	40	60	100
		SEC-1 :Computer Applications in Business	2	2	40	60	100
		TOTAL	20	30			700

SEMESTER–II

Part	CourseCode	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
I		Language–1:Tamil	3	6	40	60	100
II		Language2-English	3	6	40	60	100
III		Core-3:FinancialAccountingII	4	5	40	60	100
		Core-4:Marketing	3	5	40	60	100
		Allied-2:BusinessLaw	3	4	40	60	100
IV		Value education	2	2	40	60	100
		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
I		Language–1:Tamil	3	6	40	60	100
II		Language2-English	3	6	40	60	100
III		Core-5:CostAccounting	4	5	40	60	100
		Core-6:BankingTheory Law &practice	3	5	40	60	100
		Allied-3:Auditing	3	4	40	60	100
IV		Naan Mudhalvan-2 /SEC-3:SalesandAdvertising Management	2	2			100
		EVS	2	2	40	60	100
		Value Added course-1 : DigitalBankingandFinTech Lab	1*		100		100
		TOTAL	20+1*	30			800

SEMESTER-IV

Part	CourseCode	Course Title	Credit	No.of Hours	CIA	ESE	Total Marks
I		Language–1:Tamil	3	6	40	60	100
II		Language2-English	3	6		60	100
III		Core-7:BusinessStatistics	4	5	40	60	100
		Core-8:ManagementAccounting	3	5	40	60	
		Allied -4: Entrepreneurship Development Programme	3	4		60	100
IV		Naan Mudhalvan-3 /SEC-4:AItools	2	2		60	100
		Non Major Elective-1: FundamentalsofInsurance	2	2		60	100
		TOTAL	20	30			7 00

SEMESTER-V

Part	Course Code	List of courses	Credits	Hrs	Internal	External	Marks
III		Core-9:CorporateAccountingI	4	6	40	60	100
		Core-10:IncomeTaxLaw& PracticeI	4	6	40	60	100
		Core-11:CompanyLaw	3	5	40	60	100
		Core-12:FinancialManagement	3	5	40	60	100
		Elective-1:Research Methodology	3	4	40	60	100
		Internship	1	-	40	60	100
IV		GenericCourseI–Disaster Management	2	2	40	60	100
		Naan Mudhalvan-4 /Skill EnhancementCourse(SEC-5) YogaforHuman Excellence	2	2	40	60	100
		Total		30			800

SEMESTER-VI

Part	Course Code	Course Title	Credit	No.of Hours	CIA	ESE	Marks
III		Core-13:CorporateAccountingII	4	6	40	60	100
		Core-14:IncomeTaxLaw& PracticeII	4	6	40	60	100
		Core-15:Computer Applications with Tally Practical	3	6	40	60	100
		Project	3	10	40	60	100
IV		SEC-6:EmployabilitySkills	2	2	40	60	100
V		Extension Activity((NSS/NCC/YRC /RRC/CLUB ACTIVITIES/SCIENCE FORUM/PHYSICALEDUCATION)	2	-	40	60	100
		Online/SWAYAMMOOCs/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 6th semester only.

*** Extension Activity:**

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

Total marks: 100 (Purely internal)

Credits: 2

Course Code		Semester I	Year I	Credits	L	T	P	Hrs
Core - 1	Financial Accounting I			4				5
Nature of the Course	Employability							
Learning Objectives	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.							
Units								
Unit I	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.							
Unit II	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.							
Unit III	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.							
Unit IV	Depreciation Depreciation - Meaning, Need and Causes - Methods of maintaining accounts -							

	Provision for depreciation a/c is not maintained and Provision for depreciation a/c is maintained - Different methods of providing depreciation - Straight Line Method, Diminishing Balance Method, Annuity Method and Sinking Fund Method.			
Unit V	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.			
Question paper Coverage - 20% theory & 80 % Problem				
Text book	1. Financial Accounting, Kalyani Publishers. 2. Advanced Accountancy - Volume I, Sultan Chand & Sons. 3. Financial Accounting, Margham Publications.			
Reference Book	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.			
E-Reference	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			
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, principles, conventions, accounting terminology, accounting equation, and accounting process involved in recording business transactions.	K1& K2	L1								
	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	2.5
	CO1	3	1	2	1	1	1.60	3	1	1	1.67	
	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				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							

	E-Commerce - Digital Business - Business Ethics - Corporate Social Responsibility (CSR) - Green Business Practices - Emerging Business Opportunities.			
Question paper Coverage - 100% theory				
Text book	1. Business Organisation and Management, Sultan Chand & Sons. 2. Principles of Business Management, McGraw Hill Education. 3. Essentials of Management, McGraw Hill Education.			
Reference Book	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.			
E-Reference	1. https://www.investopedia.com 2. https://www.mca.gov.in 3. https://msme.gov.in 4. https://www.startupindia.gov.in			
Course learning outcomes	On successful completion of the course, the students will be able to			
	COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO 15)
	CO1	Recall and explain the fundamental concepts, nature, and scope, objectives of business, business environment, and forms of business organizations.	K1, K2	L1
	CO2	Apply knowledge of business environment, forms of business organizations, and business functions to business situations and organizational operation	K3	L4
	CO3	Analyze the interrelationship among production, marketing, finance, human resource	K4	L5

		management, and inventory management functions in business organizations.										
	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	2.56
	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	
	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							Assessment Types					
1. Lecture Method							1. Group Discussion					
2. Interactive Classroom Sessions							2. Debate					
3. Participative Learning							3. Viva-Voce					
4. Case Study Method							4. Concept Mapping Activities					

Course Code		Semester I	Year I	Credits	L	T	P	Hrs
Allied - 1	Business Economics			3				4
Nature of the Course	Employability							
Learning Objectives	1. To provide students with a basic understanding of economic concepts, principles, and business economics. 2. To familiarize students with demand, supply, consumer behaviour, and production theories relevant to business decision-making. 3. To develop analytical skills in examining economic problems, market structures, and pricing mechanisms. 4. To enable students to evaluate economic conditions and their influence on business operations. 5. To equip students with the ability to apply economic reasoning for effective managerial and business decisions.							
Units								
Unit I	Introduction to Economics Meaning and Views of Economics: Wealth, Welfare and Scarcity - Positive and Normative Economics - Business Economics: Meaning, Scope and Importance - Production Possibility Curve (PPC) - Opportunity Cost - Business Cycle - Inflation, Recession, Depression, Recovery.							
Unit II	Demand and Supply Meaning and Determinants of Demand - Law of Demand and Exceptions - Elasticity of Demand: Meaning, Types and Importance - Demand Forecasting: Meaning, Factors and Methods - Law of Supply and Determinants of Supply.							
Unit III	Consumer Behaviour Meaning and Features of Consumer Behaviour - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Cardinal and Ordinal Utility Concepts - Indifference Curve: Meaning, Assumptions, Properties and Significance.							
Unit IV	Theory of Production Meaning of Production and Production Function - Law of Variable Proportions - Laws of Returns to Scale - Economies and Diseconomies of Scale - Producer's Equilibrium.							
Unit V	Market Structure Perfect Competition: Price and Output Determination - Monopoly: Meaning,							

	Features and Price Determination - Price Discrimination - Monopolistic Competition: Meaning and Firm Equilibrium - Oligopoly: Meaning, Features and Kinked Demand Curve - Pricing Objectives and Methods.			
Question paper Coverage - 100% theory				
Text book	1. T. P. Jain, <i>Business Economics</i> , Global Publication Pvt. Ltd., Chennai. 2. D. M. Mithani, <i>Business Economics</i> , Himalaya Publishing House, Mumbai. 3. Aryamala T., <i>Business Economics</i> , Vijay Nicole, Chennai.			
Reference Book	1. D. M. Mithani, <i>Business Economics</i> , Himalaya Publishing House, Mumbai. 2. S. Shankaran, <i>Business Economics</i> , Margham Publications, Chennai. 3. Saluram and Priyanka Jindal, <i>Business Economics</i> , CA Foundation Study Material, Chennai.			
E-Reference	1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ 2. https://www.icsi.edu/ 3. https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160			
Course learning outcomes	On successful completion of the course, the students will be able to			
	COs	Course Outcomes	K Level	Learning Outcomes (LO1-L O15)
	CO1	Recall and explain the fundamental concepts of economics, business economics, production possibility curve, business cycle, inflation, demand, supply, consumer behaviour, production, and market structures.	K1& K2	L1
	CO2	Analyze demand and supply conditions, elasticity of demand and demand forecasting techniques for business decisions.	K3	L4
	CO3	Apply consumer behavior theories including utility analysis and indifference curve concepts to understand consumer choice.	K4	L5
	CO4	Explain production theories, laws of production	K5	L11

		and economies of scale in achieving producer equilibrium.										
	CO5	Evaluate pricing decisions and market behavior under perfect competition, monopoly, monopolistic competition and oligopoly.						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	2.215
	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	
	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)							-		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. Group discussion					

Course Code		Semester I	Year I	Credits	L	T	P	Hrs
EEC - 1	Business Communication			2				2
Nature of the Course	Employability							
Learning Objectives	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.							
Units								
Unit I	Communication Definition - Methods - Types - Principles of effective Communication - Barriers to Communication - Communication etiquette.							
Unit II	Business Letter Layout - Kinds of Business Letters: application, offer, acceptance, acknowledgement and promotion letters. Business Development Letters - Enquiry, replies, Order, Sales, circulars, Grievances.							
Unit III	Interviews Direct, telephonic & Virtual interviews - Group discussion - Presentation skills - body language.							
Unit IV	Reports Communication through Reports - Agenda- Minutes of Meeting - Resume Writing.							
Unit V	Modern Forms of Communication Podcasts, Email, virtual meetings - Websites and their use in Business - social media - Professional Networking sites.							
Question paper Coverage - 100% theory								

Text book	1. Business Communication - R. C. Bhatia 2. Business Communication - M. Balasubrahmanyam 3. Essentials of Business Communication - Rajendra Pal & J. S. Korlahalli.			
Reference Book	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.			
E-Reference	1. https://swayam.gov.in?utm_source 2. https://nptel.ac.in?utm_source 3. https://ocw.mit.edu?utm_source			
Course learning outcomes	On successful completion of the course, the students will be able to			
	COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO 15)
	CO1	Recall and explain the concepts, methods, types, principles, barriers, and etiquette of communication, along with various forms of business correspondence.	K1 & K2	L1
	CO2	Apply communication principles in drafting business letters, reports, resumes, agendas, and minutes of meetings for professional purposes.	K3	L4
	CO3	Analyze communication situations and evaluate appropriate communication methods, interview techniques, group discussions, presentation skills, and body language	K4	L5
	CO4	Evaluate the effectiveness of traditional and modern communication tools, including email, virtual meetings, websites, social media, and professional networking platforms in business communication.	K5	L11
	CO5	Design and develop professional communication strategies and business documents using appropriate	K5 & K6	L2 & K11

		communication channels and digital platforms to meet organizational objectives.											
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	2.6	
	CO1	3	2	2	2	2	2.20	2	3	2	2.33		
	CO2	3	3	3	2	2	2.60	2	3	3	2.67		
	CO3	3	3	2	3	2	2.60	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			2.60		
	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						
1. Problem Based Learning							1. Poster Presentations						
2. ICT Enabled Teaching							2. Quiz						
3. Peer Learning							3. Assignments						
4. Flipped Learning							4. Group discussion						

Course Code		Semester I	Year I	Credits	L	T	P	Hrs
SEC - 1	Computer Applications in Business			2				2
Nature of the Course	Skill Enhancement Course							
Learning Objectives	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.							
Units								
Unit I	Microsoft Word Creating a Word Document - Working with Word Documents - Moving, Correcting, and Inserting Text - Printing a Document.							
Unit II	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.							
Unit III	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.							
Unit IV	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.							
Unit V	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							

	New Form from Scratch - Adding Fields to a Form - Using Reports and Wizards - Creating and Printing Reports.			
Question paper Coverage - 100 % Practical				
Text book	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.			
Reference Book	1. Microsoft Office Bible - Wiley Publications. 2. Teach Yourself Microsoft Office - Sams Publishing. 3. Using Microsoft Office 365 - Kevin Wilson.			
E-Reference	1. https://support.microsoft.com/office?utm_source=chatgpt.com 2. https://nptel.ac.in?utm_source=chatgpt.com 3. https://support.microsoft.com/office?utm_source=chatgpt.com 4. https://edu.gcfglobal.org/en/subjects/office/?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-LO 15)
	CO1	Recall and explain the features, tools, and applications of Microsoft Word, Excel, Access, and PowerPoint used in office automation.	K1& K2	L1
	CO2	Apply advanced document editing techniques including formatting, tables, graphics, headers, footers and page setup in MS Word	K3	L4
	CO3	Create spreadsheets, perform calculations using formulas and functions, and generate charts using MS Excel.	K4	L5
	CO4	Design and manage databases by creating tables, defining primary keys and modifying database structures using MS Access.	K5	L11
	CO5	Perform data entry, record management, form design and report generation using database management tools	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	2.62
	CO1	3	2	2	2	2	2.20	2	2	3	2.33	
	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							Assessment Types					
1. Hands-on Training							1. Viva-Voce					
2. Experiential Learning							2. Practical Record Submission					
3. ICT Enabled Practical Sessions							3. Assignments					
4. Peer Learning							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.icaai.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-LO 15)
	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
	CO3	Analyze accounting transactions relating to	K4	L5

		normal and abnormal losses, bill renewals, insolvency, insurance claims, and preparation of final accounts of non-trading organizations.										
	CO4	Evaluate alternative accounting treatments and methods used in consignment accounting, account current calculations, insurance claim settlements, and non-trading concern accounts.						K5	L11			
	CO5	Design and prepare comprehensive accounting statements and financial reports for consignment transactions, insurance claims, and non-trading institutions using appropriate accounting technique						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	2.55
	CO1	3	2	2	2	2	2.20	3	2	2	2.33	
	CO2	3	3	3	2	2	2.60	3	2	2	2.33	
	CO3	3	3	3	3	2	2.80	3	2	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						2.64	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							Assessment Types					
1. Problem-Based Learning							1. Written Mode					
2. Experiential Learning							2. Seminars					
3. Case Study Method							3. Viva-Voce					
4. Interactive Classroom Sessions							4. Concept Mapping Activities					

Course		Semester	Year I	Credits	L	T	P	Hrs
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Code		II						
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-LO 15)
	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	K5 & K6	L2 & L 15

	strategies to achieve organizational objectives.												
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	Me an Sco re	2.56	
	CO1	3	2	2	2	2	2.20	2	3	2	2.33		
	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							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 II	Year I	Credits	L	T	P	Hrs
Allied - 2	Business Law			3				4
Nature of the Course	Employability							
Learning Objectives	1. To provide students with a thorough understanding of the principles of contract law and the legal framework governing business transactions. 2. To familiarize students with the provisions relating to performance, discharge, and breach of contracts under the Indian Contract Act, 1872. 3. To develop knowledge of special contracts such as indemnity, guarantee, bailment, and pledge. 4. To impart understanding of the legal principles governing contracts of sale under the Sale of Goods Act, 1930. 5. To enable students to apply legal concepts and provisions in resolving business and commercial issues.							
Units								
Unit I	Elements of Contract Indian Contract Act 1872: - Definition of Contract - Essentials of a Valid Contract - Classification of Contracts - Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contracts.							
Unit II	Performance of Contract Meaning of Performance - Offer to Perform - Devolution of Joint Liabilities & Rights - Time and Place of Performance - Reciprocal Promises - Assignment of Contracts - Remedies for Breach of Contract - Termination and Discharge of Contract - Quasi Contract.							
Unit III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability - Kinds of Guarantee - Rights of Surety - Discharge of Surety.							
Unit IV	Bailment and Pledge Bailment: Concept, Essentials, Classification of Bailments - Duties and Rights of Bailor and Bailee - Law of Pledge: Meaning, Essentials of a Valid Pledge - Pledge and Lien - Rights of Pawner and Pawnee.							
Unit V	Sale of Goods Act 1930 Definition of Contract of Sale - Formation: Essentials of Contract of Sale -							

	Conditions and Warranties - Transfer of Property - Contracts Involving Sea Routes - Sale by Non-Owners - Rights and Duties of Buyer - Rights of an Unpaid Seller.			
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	Recall and explain the fundamental provisions of the Indian Contract Act, 1872 and the Sale of Goods Act, 1930, including essential elements of contracts, indemnity, guarantee, bailment, pledge, and sale of goods	K2	L8, L9
	CO2	Apply legal principles relating to contracts, performance, indemnity, guarantee, bailment, pledge, and sale of goods in business situations.	K4	L11,L12
	CO3	Analyze legal issues arising from formation, performance, breach, discharge of contracts, and rights and liabilities of parties under various business contracts.	K3	L10, L11
	CO4	Evaluate the legal implications of contractual relationships and remedies available under the	K3	L11, L12

		Indian Contract Act and Sale of Goods Act in business transactions.										
	CO5	Formulate solutions to business legal problems by applying relevant legal provisions, judicial principles, and contractual remedies in commercial transactions						K4	L12, L13			
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	2.285
	CO1	3	2	2	2	2	1.60	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	
	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)							-	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. Participative Learning							1. Poster Presentations					
2. ICT Enabled Teaching							2. Quiz					
3. Peer Learning							3. Assignments					
4. Problem-Based Learning							4. Group Discussion					

Course Code		Semester II	Year I	Credits	L	T	P	Hrs
SEC - 2	Personality Development			2				2
Nature of the Course	Skill Enhancement Course							
Learning Objectives	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.							
Units								
Unit I	Introduction to Personality Development Concept of Personality - Dimensions of Personality - Significance of Personality Development - Concept of Success and Failures - Causes of Success and Failures.							
Unit II	Attitude Concept - Significance and Factors Affecting Attitude - Positive Attitude: Advantages - Negative Attitude: Disadvantages - Ways of Developing Positive Attitude.							
Unit III	Motivation Concept of Motivation - Significance - Internal and External Motives - Importance of Self-Motivation - Factors Leading to De-Motivation.							
Unit IV	Self-Esteem Concept of Self-Esteem - Symptoms - Advantages - Do's and Don'ts to Develop Self-Esteem - Positive and Negative Self-Esteem.							
Unit V	Other Aspects of Personality Development Body Language - Problem Solving - Conflict and Stress Management - Team Work - Time Management.							
Question paper Coverage - 100% theory								
Text book	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.							
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

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	2.82
	CO1	2	2	1	2	1	2.00	2	2	1	1.67	
	CO2	2	3	1	2	3	2.20	2	2	2	2.00	
	CO3	2	3	2	2	3	2.40	2	3	3	2.67	
	CO4	2	3	2	2	2	2.60	2	3	3	2.67	
	CO5	2	3	2	3	3	2.60	3	3	3	3.00	
	Overall score for PO						2.36	Overall score for PSO			2.33	
	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. Peer Learning							1. Seminar Presentation					
2. Interactive Classroom Sessions							2. Model Demonstration					
3. Case Study Approach							3. Internal Assessment					
4. Self -Directed Learning							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-Referen ce	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	K5	LO11

		normal loss, abnormal loss, abnormal gain, wastage, and scrap.										
	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	P O 1	PO2	PO3	PO4	PO5	Mean Score	PSO 1	PSO2	PSO3	Mean Score	2.33
	CO1	3	2	1	1	2	1.60	3	2	1	2.00	
	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							Assessment Types					
1. Lecture Method							1. Class Tests					
2. Interactive Classroom Discussions							2. Assignments					
3. Problem-Solving Sessions							3. Quiz Tests					
4. Numerical Exercises and Assignments							4. Case Analysis					
5. Case Study Analysis							5. Seminar Presentation					
6. Tutorial Sessions							6. Problem-solving Exercises					
7. ICT-enabled Teaching							7. Attendance and Participation					
8. Group Discussions							8. End Semester University Examination					
9. Seminar Presentations							9. Theory Examination					
10. Continuous Practice of Costing Problems							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	- To provide an understanding of the evolution, structure and regulatory framework of the Indian banking system. - To familiarize students with the functions of central and commercial banks and their role in economic development. - To develop knowledge of banking operations, banker-customer relationships and lending practices. - To explain the legal provisions relating to negotiable instruments and the functions of paying and collecting bankers. - 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 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.			
Unit V	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.			
Question paper Coverage - 100% theory				
Text book	1Gurusamy, 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.			
Reference Book	1Shekhar, 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.			
E-Reference	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			
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 history, evolution, structure, and regulatory framework of the Indian banking system, including various types of banks and financial inclusion initiatives.	K1 & K2	LO1
	CO2	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.	K3	LO4
	CO3	Analyze banking operations relating to deposits, account opening procedures,	K4	LO5

		banker-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	PS O1	PSO2	PSO 3	Mean Score	2.37		
	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	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							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. Problem-Based Learning							8. Banking Operations Analysis							
9. Experiential Learning							9. Report Writing							
10. Banking Sector Analysis							10. Viva-Voce							
11. Group Discussion							11. Concept Mapping Activities							

12. Seminar-Based Learning 13. Industry-Oriented Learning 14. Self-Learning Assignments 15. Field-Based Learning Activities	12. Peer Assessment 13. Classroom Participation 14. Mini Project
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Course Code		Semester III	Year II	credits	L	T	P	Hrs
Allied -3	Auditing			3				4
Nature of the Course	Employability							
Learning objectives	1. To provide an understanding of the principles, procedures and techniques of auditing. 2. To familiarize students with company audit provisions, auditor responsibilities and audit reporting requirements under the Companies Act, 2013. 3. To develop knowledge of audit procedures applicable to different business and non-business organizations. 4. To explain auditing standards, professional ethics and auditing in computerized environments. 5. To impart knowledge on investigation, forensic auditing and contemporary developments in auditing.							
Units								
Unit I	Introduction to Auditing Meaning and Definition of Auditing – Objectives of Audit – Principles and Techniques of Auditing – Types of Audit – Audit Planning – Audit Programme – Internal Control – Internal Check – Internal Audit – Vouching – Verification and Valuation of Assets and Liabilities.							
Unit II	Company Audit Audit of Companies – Company Auditor – Qualifications and Disqualifications – Appointment – Removal – Remuneration – Rights and Duties of Auditors – Audit Report – Types and Contents of Audit Report – Liabilities of Auditors under the Companies Act, 2013.							
Unit III	Audit Procedures and Special Audits Audit of Trading Concerns – Audit of Manufacturing Concerns – Audit of Non-Profit Organizations – Cost Audit – Tax Audit – Management Audit – Government Audit.							
Unit IV	Auditing Standards and Electronic Auditing Auditing Standards – Professional Ethics of Auditors – Audit Documentation – Audit Evidence							

	– Audit in Computerized Environment – Electronic Data Processing (EDP) Audit – Recent Trends in Auditing.			
Unit V	Investigation and Contemporary Issues in Auditing Investigation – Meaning and Objectives – Audit vs Investigation – Techniques of Investigation – Forensic Audit – Fraud Detection and Prevention – Environmental Audit – Social Audit – Contemporary Developments in Auditing.			
Question paper Coverage - 100% theory				
Text book	1. Tandon, B.N., Sudharsanam, S. and Sundharabahu, S., A Handbook of Practical Auditing, S. Chand & Company Ltd., New Delhi. 2. Sharma, T.R., Auditing Principles and Practice, Sahitya Bhavan Publications, Agra. 3. Dinakar Pai, A., Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.			
Reference Book	1. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Education, New Delhi. 2. Basu, S.K., Fundamentals of Auditing, Pearson Education, New Delhi. 3. Pagare, Dinkar, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi..			
E-Reference	1. https://www.icaai.org?utm_source=chatgpt.com 2. https://ndl.iitkgp.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			
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 fundamental concepts, objectives, principles, techniques, types of audit, audit planning, internal control, internal check, internal audit, vouching, and verification of assets and liabilities.	K1 & K2	LO1
	CO2	Explain the provisions relating to company audit, appointment, rights, duties, liabilities of auditors, and preparation of audit reports under the Companies Act, 2013.	K3	LO4
	CO3	Analyze audit procedures applicable to trading concerns, manufacturing concerns, non-profit organizations, cost audit, tax audit, management audit, and government audit.	K4	LO5
	CO4	Evaluate auditing standards, professional ethics, audit documentation, audit evidence, computerized auditing, EDP audit, and recent trends in auditing.	K5	LO11
	CO5	Assess investigation techniques, forensic auditing, fraud	K5 &	LO2, LO15

		detection and prevention, environmental audit, social audit, and contemporary developments in auditing.									K6		
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	2.39	
	CO1	3	2	1	1	1	1.60	3	2	1	2.00		
	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						1. Internal Written Tests							
2.Interactive Lectures						2. Semester End Examination							
3.CT Enabled Teaching						3. Assignments							
4.Blended Learning						4. Quiz							
5.Flipped Learning						5. Seminar Presentation							
6.Participative Learning						6. Group Discussion							
7.Peer Learning						7. Case Analysis							
8.Case Study Method						8. Audit Report Evaluation							
9.Problem-Based Learning						9. Practical Audit Documentation Exercises							
10.Experiential Learning						10. Viva-Voce							
11. Audit Report Analysis						11. Concept Mapping Activities							
12.Industry-Oriented Learning						12. Peer Assessment							
13.Seminar-Based Learning						13. Classroom Participation							
14.Self-Learning Assignments						14. Project Work							
15.Group Discussions													
16. Professional Practice Sessions													

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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	PS O1	PS O2	PS O3	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 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.Industry-Oriented Learning 11.Group Discussion 12.Role Play Method 13.Seminar-Based Learning 14.Project-Based Learning 15.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. Advertising Campaign Analysis 9.Sales Presentation Evaluation 10.Role Play Assessment 11.Viva-Voce 12. Peer Assessment 13.Classroom Participation 14.Mini Project					

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 2. https://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
	CO2	Demonstrate the use of digital payment systems such as UPI, NEFT, RTGS, IMPS, digital wallets, and QR code-based payments.	K3
	CO3	Apply online banking services including internet banking, mobile banking, fund transfers, balance enquiry, e-statements, and online bill payments.	K4
	CO4	Analyze cyber security issues, banking frauds, phishing attacks, password protection mechanisms, OTP security, and KYC/e-KYC procedures.	K5
	CO5	Evaluate emerging trends in FinTech, including Artificial Intelligence, Blockchain Technology, Digital Currency, FinTech startups, and the future of digital banking.	K5 & K6

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	1.47
	CO1	3	1	1	0	1	1.2	2	1	1	1.33	
	CO2	3	2	2	0	1	1.6	2	1	1	1.33	
	CO3	2	1	1	0	1	1.0	2	1	1	1.33	
	CO4	2	2	2	0	1	1.4	2	2	2	2	
	CO5	2	2	2	1	1	1.6	2	2	2	2	
	Overall score for PO						1.36	Overall score for PSO			1.59	
	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. Hands-on Training							1. Viva-Voce					
2. Experiential Learning							2. Practical Record Submission					
3. ICT Enabled Practical Sessions							3. Assignments					
4. Peer Learning							4. Seminar Presentation					

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.							

Question paper Coverage - 20% theory and 80 % problem				
Text book	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.			
Reference Book	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.			
E-Reference	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			
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 measures of central tendency including Arithmetic Mean, Median, Mode, Geometric Mean, and Harmonic Mean and their business applications.	K1 & K2	LO1
	CO2	Apply measures of dispersion and skewness such as Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, and Skewness in statistical analysis.	K3	LO4
	CO3	Analyze the relationship between variables using correlation and regression techniques and interpret their business applications.	K4	LO5
	CO4	Evaluate and compute various index numbers including Consumer Price Index and Cost of Living Index and assess their business significance.	K5	LO11
	CO5	Apply hypothesis testing techniques using Z-Test, t-Test, Chi-Square Test, and F-Test for statistical decision-making and business research.	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	PS O1	PS O2	PSO 3	Mean Score	2.42
	CO1	3	2	2	1	1	1.80	3	2	2	2.33	
	CO2	3	3	2	1	1	2.00	3	2	2	2.33	
	CO3	3	3	3	2	2	2.60	3	3	2	2.67	
	CO4	3	3	2	2	1	2.20	3	3	2	2.67	
	CO5	3	3	2	3	2	2.60	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 1. Interactive Lectures 2. Problem-Solving Method 3. ICT Enabled Teaching 4. Blended Learning 5. Flipped Learning 6. Participative Learning 7. Peer Learning 8. Experiential Learning 9. Statistical Data Analysis Exercises 10. Case Study Method 11. Spreadsheet-Based Learning 12. Tutorial Sessions 13. Group Learning Activities 14. 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. Statistical Interpretation Exercises 9.Data Analysis Project 10.Viva-Voce 11.Concept Mapping Activities 12.Peer Assessment 13. Classroom Participation					

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Course Code		Semester IV	Year II	credits	L	T	P	Hrs
Core-8	MANAGEMENT ACCOUNTING			3				5
Nature of the Course	Employability							
Learning objectives	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.							
Units								
Unit I	Introduction to Management Accounting Management Accounting – Meaning and Scope – Importance and Limitations – Management Accounting vs Financial Accounting – Management Accounting vs Cost Accounting.							
Unit II	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.							
Unit III	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.							
Unit IV	Budgetary Control Budgetary Control – Meaning and Importance – Cash Budget – Production Budget – Sales Budget – Flexible Budget – Preparation of Budgets.							
Unit V	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.											
Question paper Coverage - 40% theory and 60 % problem												
Text book	1. Maheshwari, S.N. & Maheshwari, S.K. – Management Accounting Vikas Publishing House, New Delhi. 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	Programme Outcomes							Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
	COs	PO1	PO2	PO3	PO4	PO5	Mean	PSO1	PS	PSO3	Mean	

							Score		O2		Score	
	CO1	3	2	1	1	1	1.60	3	2	1	2.00	2.42
	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	
	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)						-	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. 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	Entrepreneurship Development Programme			3				4
Nature of the Course	Employability							
Learning objectives	1. To provide an understanding of entrepreneurship, entrepreneurial qualities, innovation and entrepreneurial motivation. 2. To develop knowledge regarding project identification, project formulation, project appraisal and project financing. 3. To familiarize students with institutional support systems available for entrepreneurial development in India. 4. To explain the objectives, phases and significance of Entrepreneurship Development Programmes (EDPs). 5. To create awareness about entrepreneurship opportunities in MSMEs, women entrepreneurship and industrial estates.							
Units								
UNIT-I	Introduction to Entrepreneurship Entrepreneurship - Meaning – Importance and types – Marketing Vs Manufacturing entrepreneurship – Innovation as the essence of entrepreneurship – Sources of innovation – Entrepreneurial environment – Entrepreneurial skill – Entrepreneurial motivation – Achievement motivation.							
UNIT-II	Project Identification Identification of Potential entrepreneurs – Project Identification – Meaning – Classification of Project – Sources of project ideas, project formulation – Report preparation – Project finance and project appraisal.							
UNIT-III	Institutional set up Institutional set up – DIC, SIDO, NSIC, SISI, SIDCO of Tamil Nadu, SIPCOT, KVIC,							
UNIT-IV	Course contents and curriculum for EDP Need for EDP – Objectives, Course contents and curriculum for EDP, Phases of EDP, Evaluation of EDP.							
UNIT-V	Entrepreneurship in specific areas							

	Entrepreneurship in specific areas – Scope – Entrepreneurship in MSME – Significance and problems – Women Entrepreneurship Development in rural areas – Importance, prospects and difficulties – Entrepreneurship development through Industrial Estates.			
Question paper Coverage - 100% theory				
Text book	1. Khanka, S.S. – Entrepreneurial Development S. Chand Publishing, New Delhi. 2. Gupta, C.B. & Srinivasan, N.P. – Entrepreneurial Development Sultan Chand & Sons, New Delhi. 3. Saravanavel, P. – Entrepreneurial Development Ess Pee Kay Publishing House, Chennai.			
Reference Book	1. Hisrich, Robert D., Peters, Michael P. & Shepherd, Dean A. – Entrepreneurship McGraw Hill Education. 2. Kuratko, Donald F. – Entrepreneurship: Theory, Process and Practice Cengage Learning. 3. Drucker, Peter F. – Innovation and Entrepreneurship Harper Business.			
E-Reference	1. https://www.kvic.gov.in?utm_source=chatgpt.com 2. https://www.kvic.gov.in?utm_source=chatgpt.com 3. https://www.tansidco.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-LO 15)
	CO1	Recall the concepts, importance, types, characteristics, entrepreneurial environment, innovation, entrepreneurial skills, and motivational factors influencing entrepreneurship.	K1 & K2	LO1
	CO2	Explain the process of identifying entrepreneurial opportunities, project identification, project formulation, project report preparation, project finance, and project appraisal.	K3	LO4
	CO3	Analyze the role and functions of entrepreneurial support institutions such as DIC, SIDO, NSIC, SISI, SIDCO, SIPCOT, and KVIC in promoting entrepreneurship.	K4	LO5
	CO4	Evaluate Entrepreneurship Development Programmes (EDPs), their objectives, curriculum, phases, implementation, and effectiveness in entrepreneurial growth.	K5	LO11
	CO5	Assess entrepreneurial opportunities in MSMEs, women entrepreneurship, rural entrepreneurship, industrial estates, and other emerging sectors for sustainable economic development.	K5 & K6	LO2, LO15
Mapping of COs with POs &	Programme Outcomes		Programme Specific Outcomes	Mapping Score of COs with

PSOs												POs & PSOs
	COs	PO1	PO 2	PO3	PO4	PO5	Mean Score	PS O1	PS O2	PSO 3	Mean Score	2.4
	CO1	3	2	1	1	2	1.80	3	2	1	2.00	
	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						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. Experiential Learning						7. Case Analysis						
8. Problem-Based Learning						8. Business Plan Preparation						
9. Case Study Method						9. Project Report Preparation						
10. Entrepreneur Interaction Sessions						10. Viva-Voce						
11. Project-Based Learning						11. Entrepreneurial Skill Assessment						
12. Group Discussion						12. Peer Assessment						
13. Seminar-Based Learning						13. Classroom Participation						
14. Field Visit to Industrial Units						13. Field Visit Report						
15. Self-Learning Assignments												

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.							
Question paper Coverage - 100% Practical								
Text book	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.											
Reference Book	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.											
E-Reference	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											
Course learning outcomes	On successful completion of the course, the students will be able to											
	COs	Course Outcomes						K Level	Learning Outcomes (LO1-LO 15)			
	CO1	Recall the fundamentals of Artificial Intelligence tools, prompting techniques, self-introduction, formal writing, and communication skills using AI applications.						K1 & K2	LO1			
	CO2	Apply AI tools for business communication, including business letter writing, resume preparation, interview readiness, FAQ creation, and professional correspondence.						K3	LO4			
	CO3	Utilize AI tools for academic and language-related tasks such as translation, content generation, knowledge enhancement, and learning support.						K4	LO5			
	CO4	Analyze business situations using AI tools for SWOT analysis, business planning, market trend analysis, report preparation, and business intelligence.						K5	LO11			
	CO5	Evaluate and employ AI-based productivity and creative tools for data organization, budgeting, design, research, note-taking, and task management.						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	PS O3	Mean Score	2.54
	CO1	3	2	1	1	2	1.80	3	2	1	2.00	
	CO2	3	3	2	1	2	2.20	3	3	2	2.67	
	CO3	3	3	2	2	2	2.40	3	3	2	2.67	
	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	1. George E. Rejda & Michael McNamara – Principles of Risk Management and Insurance							

Book	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	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–Learning & Assessment		Assessment Types	
- Interactive Lectures - ICT Enabled Teaching - Blended Learning - Flipped Learning - Participative Learning - Peer Learning - Case Study Method - Experiential Learning - Problem-Based Learning - Insurance Policy Analysis - Industry-Oriented Learning - Seminar-Based Learning - Group Discussion - Self-Learning Assignments - Field Exposure Activities		- Internal Written Tests - Semester End Examination - Assignments - Quiz - Seminar Presentation - Group Discussion - Case Analysis - Insurance Policy Review - Claims Settlement Analysis - Viva-Voce - Concept Mapping Activities - Peer Assessment - Classroom Participation - 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	- To provide knowledge of accounting procedures relating to issue, forfeiture, reissue and underwriting of shares and debentures. - To develop skills in accounting treatment for redemption of preference shares and debentures in accordance with the Companies Act. - To familiarize students with the preparation and presentation of corporate financial statements as per Schedule III of the Companies Act, 2013. - To enable students to understand and apply various methods of valuation of goodwill and shares. - 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	- S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. - R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. - Broman, Corporate Accounting, Taxmann, New Delhi. - Shukla, Grewal and Gupta- Advanced Accounts VolI, S.Chand, New Delhi. - 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	P O 1	PO2	PO3	PO4	PO5	Mean Score	PSO1	PSO2	PSO3	Mean Score	2.60	
	CO1	3	2	1	1	-	1.40	3	2	1	2.00		
	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

- 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

Assessment Types

- 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. Dinkar Pagare, 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 Prakashan. New Delhi. 3. Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman. 4. Dr. Vinod K Singhanian, Dr. Monica Singhanian, 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 assesseees.	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

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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	2.56	
	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	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						Assessment Types							
1. Interactive Lectures						1.Internal Written Tests							
2. ICT Enabled Teaching						2.Semester End Examination							
3. Blended Learning						3. Income Tax Computation Problems							
4. Flipped Learning						4. Assignments							
5. Participative Learning						5. Quiz							
6.Problem-Based Learning						6.Seminar Presentation							
7. Case Study Method						7.Case Analysis							
8. Experiential Learning						8. Practical Tax Calculation Exercises							
9. Numerical Problem Solving Sessions						9. Individual Projects							
10.Income Tax Computation Exercises						10. Viva-Voce							
11. Peer Learning						11. Concept Mapping Activities							
12. Group Discussions						12. Peer Assessment							
13. Self-Learning Assignments						13. Classroom Participation							
14. Tax Return Demonstrations													
15.Practical Tax Computation Workshops													

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 – <i>Company Law and Secretarial Practice</i> , Sultan Chand & Sons. 2. P.P.S. Gogna – <i>A Textbook of Company Law</i> , S. Chand Publishing. 3. Dr. S. Ganesan & S.R. Kalavathi – <i>Company Law</i> , Margham Publications. 4. R.C. Bhandari – <i>Company Law and Secretarial Practice</i> , Kitab Mahal. 5. M.C. Kuchhal & Vivek Kuchhal – <i>Modern Indian Company Law</i> , 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. <u>Ministry of Corporate Affairs (MCA)</u> 2. <u>Institute of Company Secretaries of India (ICSI)</u> 3. <u>Securities and Exchange Board of India (SEBI)</u> 4. <u>National Company Law Tribunal (NCLT)</u> 5. <u>Insolvency and Bankruptcy Board of India (IBBI)</u> 6. <u>India Code – Companies Act, 2013</u>												
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	PO4	PO5	Mean	PSO1	PSO2	PSO3	Mean	2.47	

						Score				Score	
CO1	3	2	1	1	-	1.40	3	2	1	2.00	
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 - Interactive Lectures - ICT Enabled Teaching - Blended Learning - Flipped Learning - Participative Learning - Peer Learning - Case Study Method - Problem-Based Learning - Experiential Learning - Legal Document Analysis - Company Law Case Discussions - Group Discussions - Seminar Presentations - Role Play on Company Meetings - Self-Learning Assignments - Contemporary Legal Issue Analysis	Assessment Types - Internal Written Tests - Semester End Examination - Assignments - Quiz - Seminar Presentation - Case Analysis - Company Law Case Review - Legal Document Interpretation - Group Discussion - Viva-Voce - Concept Mapping Activities - Peer Assessment - Classroom Participation - Project Report
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Course Code		Semester V	Year III	credits	L	T	P	Hrs
Core-12	FINANCIAL MANAGEMENT			3				5
Nature of the Course	Employability							
Learning objectives	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.							
Units								
Unit I	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.							
Unit II	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).							
Unit III	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.							
Unit IV	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.							
Unit V	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.							

Question paper Coverage – 80% Problem & 20% theory

Text book	1. Prasanna Chandra, <i>Financial Management: Theory and Practice</i>, McGraw Hill Education, New Delhi. 4. I.M. Pandey, <i>Financial Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. 5. M.Y. Khan and P.K. Jain, <i>Financial Management: Text, Problems and Cases</i>, McGraw Hill Education. 6. S.N. Maheshwari, <i>Financial Management: Principles and Practice</i>, Sultan Chand & Sons, New Delhi. 7. R.P. Rustagi, <i>Financial Management: Theory, Concepts and Problems</i>, Taxmann Publications.			
Reference Book	1. Eugene F. Brigham and Joel F. Houston, <i>Fundamentals of Financial Management</i>, Cengage Learning. 2. James C. Van Horne and John M. Wachowicz, <i>Fundamentals of Financial Management</i>, Pearson Education. 3. Aswath Damodaran, <i>Corporate Finance: Theory and Practice</i>, Wiley India. 4. Gitman, Lawrence J., <i>Principles of Managerial Finance</i>, Pearson Education. 5. Shashi K. Gupta and R.K. Sharma, <i>Financial Management</i>, Kalyani Publishers			
E-Reference	1. Institute of Chartered Accountants of India (ICAI) 2. National Institute of Securities Markets (NISM) 3. Reserve Bank of India (RBI) 4. Securities and Exchange Board of India (SEBI) 5. National Stock Exchange of India (NSE) 6. Bombay Stock Exchange (BSE) 7. Investopedia – Financial Management Resources 8. Ministry of Corporate Affairs (MCA)			
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, nature, scope, objectives, functions of financial management, financial goals, and time value of money techniques.	K1 & K2	LO1
	CO2	Apply the principles of capital structure, leverage analysis, and cost of capital in financial decision-making.	K3	LO4
	CO3	Analyze capital budgeting decisions using Payback Period, ARR, NPV, PI, IRR, and risk assessment techniques.	K4	LO5
	CO4	Evaluate working capital requirements and formulate strategies for cash, receivables, inventory, and working capital management.	K5	LO11
	CO5	Assess dividend policies, dividend theories, financial	K5 & K6	LO2, LO15

		planning, financial forecasting, cash budgeting, and sources of finance for maximizing shareholder wealth.										
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	2.67
	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	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							Assessment Types					
1. Interactive Lectures							1 .Internal Written Tests					
2. ICT Enabled Teaching							2. Semester End Examination					
3. Blended Learning							3 .Numerical Problem Solving Exercises					
4. Flipped Learning							4. Assignments					
5. Participative Learning							5. Quiz					
6. Peer Learning							6. Seminar Presentation					
7 .Problem-Based Learning							7 .Case Analysis					
8. Experiential Learning							8. Capital Budgeting Problems					
9. Numerical Problem Solving Sessions							9 .Working Capital Management Exercises					
10 .Financial Decision-Making Exercises							10. Financial Statement Interpretation					
11. Capital Budgeting Workshops							11. Viva-Voce					
12. Spreadsheet-Based Learning							12. Concept Mapping Activities					
13. Case Study Method							13. Peer Assessment					
14 .Group Discussions							14. Classroom Participation					
15. Financial Analysis Projects							15. Financial Planning Project					
16 Self-Learning Assignments												

Course Code		Semester V	Year III	credits	L	T	P	Hrs
Elective - 1	Research Methodology			3				4
Nature of the Course	Employability							
Learning objectives	1. To provide a comprehensive understanding of research concepts, types, significance and research process. 2. To develop the ability to identify research problems, formulate objectives, hypotheses and design research studies. 3. To familiarize students with data collection methods, sampling techniques and research instruments. 4. To enable students to analyze, interpret and present research data using appropriate statistical tools. To impart knowledge of research report writing, citation styles, research ethics and academic integrity.							
Units								
Unit I	Introduction to Research: Meaning and Definition of Research -- Objectives and Importance of Research -- Characteristics of Good Research -- Types of Research :Basic Research, Applied Research, Exploratory Research, Descriptive Research, Analytical Research -- Research Process -- Role of Research in Business, Commerce, Science, and Social Sciences.							
Unit II	Research Problem and Research Design: Identification and Selection of Research Problem -- Sources of Research Problems -- Formulation of Research Objectives -- Research Questions -- Hypothesis: Meaning and Types -- Variables in Research -- Research Design: Meaning and Importance -- Types of Research Design: Exploratory Design, Descriptive Design, Experimental Design, Diagnostic Design.							
Unit III	Data Collection Methods: Sources of Data: Primary Data & Secondary Data -- Methods of Collecting Primary Data: Observation Method, Interview Method, Questionnaire Method and Schedule Method -- Secondary Data Sources -- Sampling: Meaning and Importance -- Sampling Techniques: Probability Sampling & Non-Probability Sampling-- Sample Size Determination.							
Unit IV	Data Analysis and Interpretation: Editing, Coding, and Classification of Data -- Tabulation and Presentation of Data -- Statistical Tools in Research: Percentage Analysis--Mean, Median, and Mode & Standard Deviation -- Graphical Presentation -- Bar Diagram, Pie Chart, Line Graph -- Interpretation of Results.							
Unit V	Research Report Writing and Ethics: Meaning and Importance of Research Report --Structure of Research Report: Title Page, Abstract, Introduction Review of Literature, Methodology, Data Analysis, Findings, Suggestions, Conclusion, References -- Citation and Referencing Styles: APA Style, MLA Style -- Research Ethics -- Plagiarism and Academic Integrity --Preparation of Research Project.							
Question paper Coverage - 100% theory								
Text book	1.Kothari, C.R. & Gaurav Garg – <i>Research Methodology: Methods and Techniques</i> , New Age International Publishers, New Delhi.							

	2. R. Panneerselvam – <i>Research Methodology</i>, PHI Learning Pvt. Ltd., New Delhi. 3. Deepak Chawla & Neena Sondhi – <i>Research Methodology: Concepts and Cases</i>, Vikas Publishing House.			
Reference Book	1. John W. Creswell & J. David Creswell – <i>Research Design: Qualitative, Quantitative and Mixed Methods Approaches</i>, Sage Publications. 2. Uma Sekaran & Roger Bougie – <i>Research Methods for Business: A Skill Building Approach</i>, Wiley India. 3. Donald R. Cooper & Pamela S. Schindler – <i>Business Research Methods</i>, McGraw Hill Education. 4. Gopal Lal Jain – <i>Research Methodology: Methods, Tools and Techniques</i>, Mangal Deep Publications. 5. Wayne C. Booth, Gregory G. Colomb & Joseph M. Williams – <i>The Craft of Research</i>, University of Chicago Press.			
E-Reference	1. e-PG Pathshala – Research Methodology 2. .SWAYAM Portal 3. National Digital Library of India (NDLI) 4. SWAYAM Online Courses 5. National Digital Library of India 6. NPTEL Courses on Research Methodology 7. NPTEL 8. Shodhganga – Indian Theses Repository 9. Shodhganga 10. Directory of Open Access Books (DOAB) 11. DOAB Open Textbook Library 12. Open Textbook Library			
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 concepts, significance, types and process of research in business, commerce and social sciences.	K2	L8, L9
	CO2	Formulate research problems, objectives, hypotheses and select appropriate research designs for conducting research studies.	K3	L10, L11
	CO3	Apply suitable data collection methods and sampling techniques for research investigations.	K3	L10, L11
	CO4	Analyze and interpret research data using statistical tools and graphical presentation techniques.	K4	L12, L13
	CO5	Prepare research reports following appropriate citation styles	K5	L14, L15

		and research ethics while ensuring academic integrity.										
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	PS O1	PS O2	PS O3	Mean Score	2.4
	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	
	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 Research Proposal Preparation					
7 Experiential Learning							7 Questionnaire Design Exercise					
8 Case Study Method							8 Case Analysis					
9 Problem-Based Learning							9 Data Interpretation Exercises					
10 Research Proposal Development							10 Literature Review Assignment					
11 Questionnaire Design Exercises							11 Mini Research Project					
12 Data Collection Activities							12 Viva-Voce					
13 Statistical Interpretation Workshops							13 Research Report Preparation					
14 Research Report Writing Practice							14 Concept Mapping Activities					
15 Group Discussions							15 Peer Assessment					
16 Seminar Presentations							16 Classroom Participation					
17 Project-Based Learning												
18 Self-Learning Assignments												

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 – <i>Corporate Accounting</i> , Sultan Chand & Sons. 2. S.P. Jain & K.L. Narang – <i>Advanced Accountancy</i> , Kalyani Publishers. 3. T.S. Reddy & A. Murthy – <i>Corporate Accounting</i> , Margham Publications. 4. P.C. Tulsian & Bharat Tulsian – <i>Corporate Accounting</i> , McGraw Hill Education. 5. S.N. Maheshwari & S.K. Maheshwari – <i>Corporate Accounting</i> , 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. <u>Ministry of Corporate Affairs (MCA)</u> 2. <u>Institute of Chartered Accountants of India (ICAI)</u> 3. <u>National Financial Reporting Authority (NFRA)</u> 4. <u>Accounting Standards Board (ICAI)</u> <u>Institute of Cost Accountants of India (ICMAI)</u>			
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 with POs & PSOs	Programme Outcomes		Programme Specific Outcomes	Mapping Score of COs with POs &

											PSOs
COs	PO1	PO2	PO3	PO4	PO5	Mean Score	PS O1	PS O2	PSO 3	Mean Score	2.60
CO1	3	2	1	1	-	1.40	3	2	1	2.00	
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 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. 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					

Course Code		Semester VI	Year III	credits	L	T	P	Hrs
Core-14	Income Tax Law and Practice-II			4				6
Nature of the Course	Employability							
Learning objectives	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 assesseees 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.							
Units								
Unit I	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.							
Unit II	Deductions From GrossTotal 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.							
Unit III	Total Income: Computation of Total Income and Tax Liability of an Individuals- HUF- Firms - company.							
Unit IV	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).							
Unit V	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							
Question paper Coverage - 60% problem & 40% theory								
Text book	books 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. Dinkar Pagare, 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 Prakashan. 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 provisions relating to set-off and carry forward of losses, exemptions, and deductions available under the Income Tax Act.	K1 & K2	LO1
	CO2	Apply deductions under various sections of Chapter VI-A and compute Gross Total Income and Total Income of assessee.	K3	LO4
	CO3	Analyze the computation of total income and tax liability of Individuals, HUFs, Firms, and Companies under the Income Tax Act.	K4	LO5
	CO4	Evaluate the procedures of assessment, filing of returns, powers and duties of Income Tax Authorities, PAN provisions, and tax administration mechanisms.	K5	LO11
	CO5	Assess the concepts of direct and indirect taxes, GST structure, objectives, advantages, challenges, and the applicability of CGST, SGST, IGST, and UTGST.	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	PS O2	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	3	2	2.67	
	CO3	3	3	3	2	2	2.60	3	3	3	3.00	
	CO4	3	3	2	2	1	2.20	3	3	2	2.67	
	CO5	2	3	2	2	3	2.40	2	3	3	2.67	
	Overall score for PO						2.12	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. 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-Referenc	https://tallysolutions.com/							

e	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-LO 15)			
	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	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	2.6
	CO1	3	2	1	1	0	1.40	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							2.16				
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. 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		Assessment Types 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	1. Understand the principles of qualitative and quantitative analysis of biomolecules including carbohydrates, amino acids, and bio-organic compounds using analytical techniques. 2. Explain the methods used for identification and estimation of biomolecules through standard biochemical and colorimetric procedures. 3. Apply laboratory techniques for analysis of carbohydrates, amino acids, and quantitative estimation of bio-organic compounds. 4. Analyze experimental data using Beer–Lambert law, standard graphs, and colorimetric methods. 5. 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, <i>Soft Skills</i>, MJP Publishers. 2. Alex K., <i>Soft Skills: Know Yourself and Know the World</i>, S. Chand Publishing. 3. Barun K. Mitra, <i>Personality Development and Soft Skills</i>, Oxford University Press. 4. Meenakshi Raman and Sangeeta Sharma, <i>Technical Communication: Principles and Practice</i>, Oxford University Press. 5. K. Alex, <i>Soft Skills for Employability and Career Development</i>, 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. 5. Developing the Leader Within You.											
E-Reference	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											
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 significance of employability skills, self-awareness, personality development, professional ethics, and goal setting for career success.							K2	L8, L9		
	CO2	Demonstrate effective verbal, non-verbal, written, and presentation skills in professional and workplace communication.							K3	L10, L11		
	CO3	Apply interpersonal, leadership, teamwork, time management, and stress management skills in workplace situations.							K3	L10, L11		
	CO4	Analyze problems using quantitative aptitude, logical reasoning, critical thinking, and decision-making techniques.							K4	L12, L13		
	CO5	Develop career readiness through resume preparation, interview performance, digital literacy, professional networking, and entrepreneurial awareness.							K5	L14, L15		
Mapping of COs with POs & PSOs	Programme Outcomes							Programme Specific Outcomes				Mapping Score of COs with POs & PSOs
	COs	P O 1	PO2	PO3	PO4	PO5	Mean Score	PS O1	PS O2	PS O3	Mean Score	2.1
	COs	P O1	PO2	PO3	PO4	PO5	Mean	PS	PS	PS	Mean	

							Score	O1	O2	O3	Score	
	CO1	2	3	1	1	2	1.80	2	2	1	1.67	
	CO2	3	3	2	2	2	2.40	3	2	2	2.33	
	CO3	3	3	2	3	2	2.60	3	3	2	2.67	
	CO4	3	3	3	2	2	2.60	3	2	3	2.67	
	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
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