

SYLLABUS for B.Com.,

(From the Academic Year 2025-26 Onwards)

Under

**Choice Based Credit System (CBCS) &
Outcome based Education (OBE) Framework**



Since 1919

**SCHOOL OF COMMERCE
NATIONAL COLLEGE (Autonomous)
(Nationally Re- Accredited at 'A+' Grade by NAAC,
College with Potential for Excellence)
Tiruchirappalli - 620 001. Tamil Nadu, India**

B. Com Course Structure
for the Academic Year 2025-26 onwards

S.No.	Course Code	Part	Hours/ week	Credit	Course Type	Course Title	Course Kind	Exam Hours	Internal Exam	External Exam	Total Marks
SEMESTER - I											
1.	U25T1/H1/S1	I	6	3	Theory	Language	LC	3	25	75	100
2.	U25E1	II	6	3	Theory	English	ELC	3	25	75	100
3.	U25CO1	III	5	5	Theory	Management Concepts	CC	3	25	75	100
4.	U25CO2	III	6	6	Theory	Principles of Accounting	CC	3	25	75	100
5.	U25ACO1	III	5	3	Theory	Business Economics	AC	3	25	75	100
6.	U25ES	IV	2	2	Theory	Environmental Studies	ES	3	25	75	100
	Total		30	22							600
SEMESTER - II											
7.	U25T2/H2/S2	I	6	3	Theory	Language	LC	3	25	75	100
8.	U25E2	II	6	3	Theory	English	ELC	3	25	75	100
9.	U25CO3	III	6	5	Theory	Financial Accounting	CC	3	25	75	100
10.	U25ACO2	III	5	3	Theory	Modern Banking	AC	3	25	75	100
11.	U25ACO3	III	5	3	Theory	Marketing	AC	3	25	75	100
12.	U25COSBE1	IV	2	2	Theory	Entrepreneurship	SBE	3	25	75	100
	Total		30	19							600

PROGRAMME OUTCOMES (PO)

- PO 1:** Disciplinary Knowledge - Develop a thorough understanding of core concepts in commerce, enabling graduates to apply this knowledge effectively in professional and real-world scenarios.
- PO 2:** Communication Skills - Acquire proficiency in verbal and written communication, enabling graduates to convey ideas clearly and effectively in business environments.
- PO 3:** Critical Thinking - Cultivate the ability to critically analyze business situations, solve complex problems using logical reasoning, and fostering an analytical mindset necessary for successful business management.
- PO 4:** Reflective Thinking, Scientific Reasoning, Teamwork, and Leadership - Develop reflective thinking and scientific reasoning to evaluate outcomes and improve strategies. Enhance teamwork abilities, coupled with leadership skills, to effectively collaborate and lead in dynamic organizational settings.
- PO 5:** Moral and Ethical Awareness, Environmental and Sustainability Issues - Demonstrate ethical integrity in professional conduct and decision-making. Recognize the importance of environmental sustainability and incorporate sustainable practices into business strategies and personal life.
- PO 6:** Multicultural Competency and Lifelong Learning - Build cultural sensitivity and adaptability to work in multicultural teams.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO 1:** Acquire in-depth knowledge of commerce subjects, including accounting, finance, management, and economics, enabling students to excel in academic pursuits and professional careers.
- PSO 2:** Develop strong verbal and written communication skills, along with effective interpersonal abilities, to engage professionally in diverse business environments.
- PSO 3:** Cultivate critical thinking, analytical reasoning, and problem-solving skills to make data-driven decisions and effectively address complex business challenges.
- PSO 4:** Demonstrate reflective thinking, scientific reasoning, and leadership qualities, while effectively collaborating and contributing to team-oriented tasks and organizational goals.
- PSO 5:** Exhibit moral and ethical awareness in personal and professional conduct, with a strong understanding of social responsibility and sustainability practices.
- PSO 6:** Foster multicultural competency and adaptability to thrive in global business scenarios, with a commitment to continuous self-directed learning, higher education, entrepreneurship, and research excellence.

Programme Code: COMUG1952			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO1	Core Course	MANAGEMENT CONCEPTS	Lecture	5	5

Course Description:

This course provides an in-depth understanding of the fundamental principles of management, focusing on its nature, scope, functions, and key contributors. It covers essential managerial functions such as planning, organizing, directing, and controlling. The course also explores decision-making, motivation theories, leadership styles, coordination, and modern control techniques, including the role of artificial intelligence in management.

Course Objectives:

- To introduce the fundamental concepts of management and its importance in organizations.
- To familiarize students with planning, decision-making processes, and management techniques.
- To analyze different organizational structures, principles, and their application in management.
- To explore motivation and leadership theories for effective management.
- To understand coordination and control mechanisms in organizations, including modern analytical techniques.

UNIT - I: Introduction to Management (15 Hours)

Introduction to Management - Nature - Scope - Characteristics - Management and Administration - **Levels of Management**# - Functions - Contributions of Henry Fayol and F.W.Taylor.

UNIT - II: Planning and Decision Making (15 Hours)

Planning - Importance - Features - Steps - Kinds - Elements. Decision Making - Steps - **Types*** - Management by Objectives - Management by Exception.

UNIT - III: Organisation and Departmentation (15 Hours)

Organisation - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization.

UNIT - IV: Direction and Motivation (15 Hours)

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities.

UNIT - V: Co-ordination and Control (15 Hours)

Co-ordination - Need - Types - Principles - Techniques. Control - Types - **Characteristics*** - Need - Process - **Limitations*** - Techniques of Control: Budgets, Ratios and Value Analysis. Modern Techniques of Analysis: **Network Analysis**# - Human Resource Accounting - Management Information System - Role of Artificial Intelligence in Coordination and Control.

Extra Credit

Case Study

* Self Learning

Activities: 1. Role Play 2. Field Visit 3. Chartwork

Text Book

- Gupta, C.B. (2025). Business Organisation and Management. Sultan Chand & Sons, New Delhi [Unit I-V; 380.22].

Reference Books

- Prasad, L.M. (2023). Principles of Management. Sultan Chand & Sons, New Delhi [380.3].
- Tulsian, P., & Pandey, V. (2023). Business Organisation and Management. Pearson Education India, Bengaluru.
- Bhushan, Y.K. (2021). Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi.
- Dinkar Pagare. (2024). Business Management. Sultan Chand & Sons, New Delhi.
- Chandan, D. (2023). Management Concepts. Himalaya Publishing House, Mumbai.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou21_mg03/preview
E-content	<ul style="list-style-type: none"> • https://books.google.co.in/books?id=Ldjh_97MzmIC&prints_ec=copyright&redir_esc=y#v=onepage&q&f=false • https://www.academia.edu/39741279/Business_Organization_and_Management_Text_and_Cases
Other online resources	<ul style="list-style-type: none"> • https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf • https://www.edx.org/learn/business-administration

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the fundamental principles and functions of management.	K1
CO2	Interpret planning, decision-making, and organizational structures.	K2
CO3	Apply the principles of organization and departmentation in business scenarios.	K3
CO4	Analyze the theories of motivation and leadership in management practices.	K4
CO5	Evaluate coordination and control techniques in organizations.	K5
CO6	Develop modern management techniques using AI and MIS in decision-making.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	9	9	3	3	1	3
CO3	3	9	9	3	3	1
CO4	1	3	9	9	3	9
CO5	1	3	3	9	9	3
CO6	3	3	3	9	9	9
Weightage	26	30	28	34	25	28
Weighted percentage of course contribution to	15.2%	17.5%	16.4%	19.9%	14.6%	16.4%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO1, PO2	PO3, PO4, PO6	PO5	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5	PO6	-
CO4 / K4	PO3, PO4, PO6	PO2, PO5	PO1	-
CO5 / K5	PO4, PO5	PO3, PO6	PO1, PO2	-
CO6 / K6	PO4, PO5, PO6	PO1, PO2, PO3	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Management Concepts** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO2	Core Course	PRINCIPLES OF ACCOUNTING	Lecture	6	6

Course Description:

This course provides an in-depth understanding of accounting concepts, practices, and standards. It focuses on foundational accounting knowledge, such as accounting cycles, the double-entry system, rectification of errors, final accounts preparation, single-entry systems, and accounting for non-profit organizations. Students will also learn how to apply accounting standards such as AS1, AS2, AS9, and AS10, and understand the role of depreciation in financial accounting. The course also emphasizes the preparation of key financial statements.

Course Objectives:

- To provide a comprehensive understanding of accounting concepts, conventions, and accounting standards.
- To equip students with skills in rectification of errors and preparation of bank reconciliation statements.
- To enable students to prepare final accounts for sole traders, including the necessary adjustments.
- To introduce students to the single-entry system and depreciation methods.
- To enable students to understand and prepare the accounts of non-profit organizations, including the preparation of final accounts.

UNIT I: Accounting Concept, Conventions and AS (18 Hours)

Accounting - Definition - Objectives - Accounting Cycle - Book-keeping Vs. Accounting - Types of Accounts - Accounting Equation - **Double Entry System# - Accounting Concepts and Conventions*** - Journal - Ledger - Trial Balance - Ind. A.S. relating to Inventory and Depreciation. Accounting Standards - AS1, AS2, AS9 and AS 10 (Theory Only).

UNIT II: Rectification of Errors and Bank Reconciliation Statement (18 Hours)

Rectification of Errors - Types of Errors - Suspense Account. Bank Reconciliation Statement - **Causes for Differences between Cash Book and Pass Book#** - Preparation of Bank Reconciliation Statement.

UNIT III: Final Accounts (18 Hours)

Final Accounts of a Sole Trader: **Trading A/c, Profit and Loss A/c and Balance Sheet# - Proforma and Principle of Marshalling*** - Adjustments: Closing Stock - Outstanding Expenses - Accrued Income - Income Received in Advance - Treatment of Bad Debts - Depreciation - Adjustment Entries.

UNIT IV: Single Entry System and Deprecation (18 Hours)

Accounting from Incomplete Records - **Difference between Single Entry and Double Entry Systems*** - Ascertainment of Profit - Statement of Affairs Method Only. Depreciation - **Causes*** - Methods: Straight Line, Written Down Value (Excluding Changing Method of Depreciation) and **Annuity Method#**.

UNIT V: Accounts of Non-Profit Organization (18 Hours)

Accounts of Non-Profit Organization - Capital and Revenue Transactions - Differences between Receipts & Payments Account and Income and Expenditure* - Preparation of Final Accounts of Non-profit Organisation with Balance Sheet and without Balance Sheet.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Annual Report Collection 2. Chart Preparation

Text Book

- Reddy, T.S., & Murthy, Y. (2025). Financial Accounting, Margham Publications, Chennai [Unit I-V; 380.15].

Reference Books

- Jain, S.P., & Narang, K.L. (2025). Financial Accounting, Kalyani Publications, Ludhiana [380.1].
- Gupta, R.L. & Radhaswamy, M. (2025). Financial Accounting. Sultan Chand & Sons.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2024). Advanced Accounts, S. Chand & Co., New Delhi.
- Arulanandam, M.A., & Raman, K.S. (2024). Advanced Accountancy. Himalaya Publishing House, Mumbai.

Question Paper Pattern

Section A (20*1=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple choice questions	11(a) Theory 11(b) Problem 12(a) Problem 12(b) Problem 13(a) Problem 13(b) Problem 14(a) Problem 14(b) Problem 15(a) Problem 15(b) Problem	Questions 16 to 20 Problems only

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec19_cm04/preview • https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
E-Content	<ul style="list-style-type: none"> • https://open.lib.umn.edu/financialaccounting/ • https://www.pdfdrive.com/financial-accounting-and-reporting-financial-accounting-and-reporting-e18636963.html • https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf
Other online resources	<ul style="list-style-type: none"> • http://www.freebookcentre.net/business-books-download/Financial-Accounting.html • https://openstax.org/details/books/principles-financial-accounting

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the basic accounting concepts, conventions, and standards used in financial accounting.	K1
CO2	Apply the rectification of errors and prepare a bank reconciliation statement.	K2
CO3	Prepare and present final accounts of a sole trader.	K3
CO4	Analyze the differences between the single-entry and double-entry systems of accounting.	K4
CO5	Evaluate different methods of depreciation in accounting and apply them effectively.	K5
CO6	Create financial statements for non-profit organizations, including adjustments and balance sheets.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	9	3	1	1
CO3	3	9	9	3	3	3
CO4	3	9	3	9	3	1
CO5	1	3	9	9	9	3
CO6	1	3	9	9	9	9
Weightage	20	36	40	33	26	20
Weighted percentage of course contribution to	11.4%	20.6%	22.9%	18.9%	14.9%	11.4%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2, PO3	PO1, PO4	PO5, PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5, PO6	-	-
CO4 / K4	PO2, PO4	PO1, PO3, PO5	PO6	-
CO5 / K5	PO3, PO4, PO5	PO2, PO6	PO1	-
CO6 / K6	PO3, PO4, PO5, PO6	PO2	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Principles of Accounting** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - I		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO1	Allied Course	BUSINESS ECONOMICS	Lecture	5	3

Course Description:

This course focuses on the fundamental principles of business economics and provides students with a strong foundation in understanding how economic theories apply to business decision-making. It covers key concepts such as demand and supply analysis, production and cost theory, market structures, and pricing strategies. The course also emphasizes practical applications through demand forecasting, cost analysis, and revenue management, which are essential for effective business planning and management.

Course Objectives:

- To understand the basic concepts and tools of business economics.
- To analyze demand, elasticity of demand, and factors affecting demand.
- To study production functions, supply analysis, and economies of scale.
- To evaluate market structures and pricing strategies in different competitive environments.
- To explore cost-revenue relationships and the significance of national income in business decision-making.

Unit - I: Concept of Business Economics (15 Hours)

Economics - Definition - Tools of Economic Analysis - Micro and Macro Economics. Business Economics - Definition - Scope - Fundamental Concepts Used in Business Economics - Objectives of the Business Firm - Role and Responsibilities of a Business Economist. Consumer Behaviour - Features - Cardinal Vs. Ordinal Approach - Types of Goods.

UNIT II: Demand and Supply Analysis (15 Hours)

Demand Analysis - Law of Demand and Market Demand - Types of Demand - Exemptions to the Law of Demand - Elasticity of Demand - Price Elasticity of Demand - Measurement of Elasticity of Demand - Demand Forecasting - Methods of Demand Forecasting. Supply Analysis - **Determinants of Supply*** - Law of Supply - Elasticity of Supply and its Types.

Unit - III: Production and Cost & Revenue Analysis (15 Hours)

Production - Factors of Production - Stages of Production - Law of Variable Proportion - Law of Returns - Assumptions - **Causes*** - Production Function - Uses - Returns to Scale - Economies of Scale. Cost Analysis - Cost Concepts - Kinds of Cost - Cost and Output Relationship. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves Under Perfect and Imperfect Competition.

Unit – IV: Market Analysis and Product Pricing (15 Hours)

Market Structure and Classification – Perfect Competition – Meaning – Features - Price Determination under Perfect Competition – Monopoly – Meaning – Features - Price Determination under Monopoly - Monopolistic Competitions – Meaning – Features - Price Determination under Monopolistic Competition - Oligopoly – Meaning - Features, Kinked Demand Curve.

Unit – V: Business Cycle and National Income (15 Hours)

Business Cycle – Meaning - Nature - Phases of a Business Cycle – Types of Business Cycle – Causes of Business Cycle. **National Income#** – Concepts of National Income – Importance of National Income - Methods of Measuring National Income and Per-capita Income.

Extra Credit

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection in GDP & NNP 3. Group Discussion

Text Book

- Sundharam, K.P.M & Sundharam, E.N. (2025). Business Economics, Sultan Chand & Sons, New Delhi [Unit I-V; 331.3].

Reference Books

- Varshney R.L.& Maheswari, K.L. (2024) Business Economics, S.Chand & Co, New Delhi [380.5].
- Mithani, D.M. (2023) Business Economics, Himalaya Publishing House, Mumbai.
- Appannaiah & Reddy (2023), Economics for Business, Himalaya Publishing, Mumbai.
- Aryamala, T. (2022). Business Economics, Vijay Nichole Imprints Pvt. Ltd., Chennai.
- Ahuja, H.L. (2023). Business Economics, S.Chand & Co, New Delhi.

Online Resources

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.nptel.ac.in/noc20_mg67/preview• https://onlinecourses.swayam2.ac.in/imb19_mg16/preview
E-Content	<ul style="list-style-type: none">• https://www.edx.org/course/introduction-to-managerial-economics-2• https://www.coursera.org/specializations/managerial-economics-business-analysis
Other online resources	<ul style="list-style-type: none">• https://mrcet.com/downloads/MBA/Managerial%20Economics.pdf• https://www.subhartidde.com/slms/Managerial%20Economics%20MBA-102.pdf• https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain fundamental concepts and the role of a business economist.	K1
CO2	Analyze demand, elasticity, and forecasting techniques.	K2
CO3	Apply production and supply concepts to business scenarios.	K3
CO4	Evaluate cost and revenue functions and their impact on firms.	K4
CO5	Analyze market structures and pricing mechanisms.	K5
CO6	Assess national income and its measurement techniques.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	9	3	1
CO3	3	9	9	3	3	3
CO4	1	3	9	9	3	3
CO5	3	3	3	9	9	1
CO6	1	9	9	9	3	3
Weightage	20	36	34	40	21	14
Weighted percentage of course contribution to	12.1%	21.8%	20.6%	24.2%	12.7%	8.5%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5, PO6	-	-
CO4 / K4	PO3, PO4	PO2, PO5, PO6	PO1	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3	PO6	-
CO6 / K6	PO2, PO3, PO4	PO5, PO6	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Business Economics** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO3	Core Course	FINANCIAL ACCOUNTING	Lecture	6	5

Course Description:

This course provides a comprehensive understanding of financial accounting concepts, principles, and procedures. It covers the fundamentals of partnership accounting, branch and departmental accounts, and hire purchase systems. The course emphasizes practical problem-solving skills, financial statement preparation, and interpretation of accounting standards.

Course Objectives:

- To introduce students to the fundamental principles and concepts of financial accounting.
- To familiarize students with partnership accounting, including admission, retirement, and dissolution.
- To develop students' ability to prepare financial statements for branches and departments.
- To enhance students' understanding of hire purchase systems and insurance claims.
- To apply accounting standards in financial reporting and decision-making.

Unit I: Partnership Fundamentals (18 Hours)

Definition of Partnership - **Partnership Deed*** - Rules Applicable in the Absence of Partnership Deed - Interest on Capital and Drawing - Preparation of Profit & Loss Appropriation Account. Fixed and Fluctuating Capitals - Accounting Standard: AS 7, AS 11 and AS 16 (Theory Only).

Unit II: Admission, Retirement and Death of a Partner (18 Hours)

Admission of Partner - Retirement of a Partner - Preparation Revaluation Account Memorandum of Revaluation Account - Capital Account - Balance Sheet. Death of a Partner. (Simple Problems Only)

Unit III: Dissolution of Partnership (18 Hours)

Dissolution - Modes of Dissolution - Settlement of Accounts - Insolvency of a Partners - Insolvency of all the Partners: Garner Vs. Murray Rule - Piecemeal Distribution - Capital Proportionate Method - Maximum Loss Method. (Simple Problems Only)

UNIT IV: Branch & Departmental Accounts (18 Hours)

Branch Accounts - **Types of Branches*** - Debtors System - Stock and Debtors System (Excluding Foreign Branch). Departmental Accounts - **Basis of Allocation of Expenses*** - Inter Departmental Transfer at Cost and Invoice Price - Departmental Trading, Profit & Loss Account. (Simple Problems Only)

UNIT V: Hire Purchase System and Insurance Claim (18 Hours)

Hire Purchase Accounts# - Differences between Hire Purchase and Installment* - Calculation of Interest - Cash Price - Accounting for H.P. under Asset Purchase Method - Default and Repossession. Insurance Claim - Loss of Stock Only. (Simple Problems Only)

Extra Credit:

- # Case Study
- * Self Learning
- Activities: 1. Quiz 2. Form Collection

Text Book

- Reddy, T.S., & Murthy, Y. (2025). Financial Accounting, Margham Publications, Chennai [Unit I-V; 380.15].

Reference Books

- Jain, S.P., & Narang, K.L. (2025). Financial Accounting, Kalyani Publications, Ludhiana [380.1].
- Gupta, R.L. & Radhaswamy, M. (2024). Financial Accounting. Sultan Chand & Sons.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2024). Advanced Accounts, S. Chand & Co., New Delhi.
- Arulanandam, M.A., & Raman, K.S. (2023). Advanced Accountancy. Himalaya Publishing House, Mumbai.

Marks Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
Questions 1 to 20 MC Questions only	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25a) Theory 25b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg71/preview • https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=69yMm8NLUlo • https://www.youtube.com/watch?v=vQU_mf-NFNU • https://www.youtube.com/watch?v=FL4OUbNryt4
Other online resources	<ul style="list-style-type: none"> • https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM-1.pdf • http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf • https://www.msuniv.ac.in/Download/Pdf/eaf4bdb79de9428

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the fundamental concepts and principles of financial accounting.	K1
CO2	Analyze partnership accounting, including admission and dissolution.	K2
CO3	Demonstrate the preparation of branch and departmental accounts.	K3
CO4	Evaluate the hire purchase system and insurance claim procedures.	K4
CO5	Apply accounting standards in financial reporting.	K5
CO6	Solve financial accounting problems in real-world scenarios.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	3	9	3	1
CO3	3	9	9	3	3	3
CO4	1	3	9	9	3	3
CO5	3	3	9	3	9	3
CO6	1	3	9	9	9	9
Weightage	20	30	40	33	28	22
Weighted percentage of course contribution to	11.6%	17.3%	23.1%	19.1%	16.2%	12.7%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5, PO6	-	-
CO4 / K4	PO3, PO4	PO2, PO5, PO6	PO1	-
CO5 / K5	PO3, PO5	PO1, PO2, PO4, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO2	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Financial Accounting** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO2	Allied Course	MODERN BANKING	Lecture	5	3

Course Description:

This course provides an in-depth exploration of the banking system, including its functions, organization, and regulation. It covers the relationships between banks and customers, various banking products and services, and recent trends in banking technology. The course aims to equip students with the knowledge of traditional and modern banking practices, credit systems, and the evolving role of digital banking and financial technology.

Course Objectives:

- To provide an in-depth understanding of the origin, functions, and classification of banks and differentiate between banks and Non-Banking Financial Companies (NBFCs).
- To familiarize students with the role of the Reserve Bank of India (RBI) and the State Bank of India (SBI) in regulating and managing banking operations.
- To explain the relationship between bankers and customers, types of accounts, Know Your Customer (KYC) norms, and Anti-Money Laundering (AML) guidelines.
- To analyze various types of loans and advances, credit appraisal methods, priority sector lending, and mechanisms for handling Non-Performing Assets (NPAs).
- To explore recent trends in banking, including digital banking technologies, electronic payment systems, blockchain, cryptocurrency, and artificial intelligence in banking.

UNIT - I: Introduction to Banking (15 Hours)

Banking - Origin - Functions of Commercial Banks - Classification of Banks - Banking Systems - Unit Banking, Branch Banking and **Mixed Banking*** - Non-Banking Financial Company - Types - Difference Between Banks and NBFC.

UNIT - II: Central Banking and SBI (15 Hours)

Central Banking - Functions - RBI - Functions - Regulatory Powers - Methods of Credit Control Measures - Concept of Repo Rate, Reverse Repo Rate, CRR and SLR. SBI - Organisation and Functions.

UNIT - III: Banker and Customer Relationships (15 Hours)

Banker and Customer - Relationship between Banker and Customer - Types of Customers - Types of Accounts - Special Mention Account (SMA) - Nomination facilities - Know Your Customer (KYC) Guidelines - **Anti Money Laundering (AML)#** - Standards & Combating of Financing of Terrorism (CFT).

UNIT - IV: Loans and Advances (15 Hours)

Loans and Advances – Letter of Credit – Modes of Creating Charge on secured advances – Appraisal of Credit proposal – Priority Sector Lending – Targets and classification – Differential Rate of Interest (DRI) Schemes – Credit Monitoring and Non-performing Assets – Recovery Mechanism in Banks – Integrated Banking Ombudsman Scheme – The Banking Codes and Standards Board of India (BCSBI).

UNIT - V: Recent Trends in Banking (15 Hours)

Technology in Banking – Debit Card, Credit Card and Smart Card, ATM Card, Wallet – Net Banking – Mobile Banking – Door to Door Banking – Electronic Fund Transfer – ECS – NEFT – RTGS – IMPS – Payment Banks – UPI. Electronic Money – Categories – Merits of e-money – Blockchain Technology – Central Bank Digital Currency – Safety and Security in Digital Banking – Benefits and Challenges of AI in Banking.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Forms Collection 2. Models 3. Coin Collection

Text Book

- Gordon, E. and Natarajan, K. (2025). Banking Theory, Law and Practice. Himalaya Publishing House, Mumbai [Unit I-V; 380.4].

Reference Books

- Gurusamy S. (2024). Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai [380.6].
- Sundharam, K.P.M. & Varshney, P.N. (2023). Banking Theory, Law and Practice. Sultan Chand & Sons, New Delhi.
- Natarajan, S. & Parameswaran, R. (2024). Banking Theory, Law and Practice S.Chand and Co. Ltd., New Delhi.
- Maheswari, S.N. (2023). Banking Law and Practice. Kalyani Publishers, Ludhiana.
- Muraleedharan (2023) Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd., New Delhi.

Online Resources:

Swayam Course	https://onlinecourses.swayam2.ac.in/cec20_mg08/preview https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
E-Content	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vkh4owllgJK6aiT2
Other online resources	http://www.gdcboysang.ac.in/About/droid/uploads/BI5thSemBcom.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Demonstrate comprehensive knowledge of banking concepts, types, and functions of commercial and central banks, as well as Non-Banking Financial Companies.	K1
CO2	Analyze the regulatory functions of the Reserve Bank of India (RBI) and its impact on monetary policy, credit control, and financial stability.	K2
CO3	Apply knowledge of banker-customer relationships, customer account management, and compliance with KYC and AML regulations in real-world banking operations.	K3
CO4	Evaluate different types of loans, credit risk assessment techniques, and recovery mechanisms, and develop strategies for managing NPAs effectively.	K4
CO5	Assess emerging trends in banking technology, digital payment systems, blockchain, cryptocurrency, and artificial intelligence to understand their implications for the banking sector.	K5
CO6	Demonstrate comprehensive knowledge of banking concepts, types, and functions of commercial and central banks, as well as Non-Banking Financial Companies (NBFCs).	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	9	3	1
CO3	3	3	9	3	3	9
CO4	1	9	9	9	3	3
CO5	3	3	3	9	9	3
CO6	1	3	9	9	9	9
Weightage	20	30	36	40	28	28
Weighted percentage of course contribution to	11.0%	16.5%	19.8%	22.0%	15.4%	15.4%

Course Outcomes mapped with knowledge level (Revised Bloom’s Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO3, PO6	PO1, PO2, PO4, PO5	-	-
CO4 / K4	PO2, PO3, PO4	PO5, PO6	PO1	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO2	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Modern Banking** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO3	Allied Course	MARKETING	Lecture	5	3

Course Description:

This course provides an in-depth understanding of fundamental marketing concepts, strategies, and trends. It covers topics such as consumer behaviour, market segmentation, product management, pricing strategies, sales promotion, and modern marketing techniques. Students will gain insights into traditional and digital marketing approaches.

Course Objectives:

- To introduce students to the fundamental concepts and importance of marketing.
- To analyze consumer behaviour and market segmentation for effective marketing strategies.
- To explore product management, including product planning, development, and branding.
- To examine various pricing methods and sales promotional techniques.
- To understand recent marketing trends, including digital marketing and AI-driven strategies.

UNIT I: Introduction to Marketing (15 Hours)

Marketing - Definition - Objectives - **Importance*** - Features of Modern Marketing - Role and Importance of Marketing - Approaches of Marketing - Marketing Vs. Selling - Functions of Marketing - **Marketing Mix#** - Modern Marketing Vs. Traditional Marketing - Rural Marketing - Marketing Strategies.

UNIT II: Consumer Behaviour and Market Segmentation (15 Hours)

Consumer Behaviour - Definition - Buying Motives - Determinants of Consumer Behaviour - **Consumer Buying Decision Process#** - Market Segmentation - Concepts - **Benefits*** - Bases of Market Segmentation - Criteria for Successful Segmentation - Customer Relationship Management - Need - Importance.

UNIT III: Product and Pricing (15 Hours)

Product - Features - Types - **Product Policy*** - Elements - Product Planning and Development - Steps - Reasons for Product Failure - **Product Life Cycle#** - Stages - Product Mix - Grading - Product Line - Branding - Functions - Characteristics - Brand Valuation. Packaging - Kinds - Functions - Requisites of Good Package. Pricing - Objectives - **Methods of Pricing#**

UNIT IV: Distribution Channel and Sales Promotion (15 Hours)

Physical Distribution - **Personal Selling*** - Advantages - Qualities of a Good Salesman - Kinds of Salesmen - Process of Retailing. Logistics and Supply Chain Management - Evolution - Need - Objectives - Importance. Sales Promotion - Importance - Sales Promotion at Consumer Level and Dealer Level - Marketing Research - Importance - Steps.

UNIT V: Recent Trends in Marketing (15 Hours)

E-marketing - Features - Importance - **Telemarketing**# - Relationship Marketing - Green Marketing - B2B and B2C Marketing - **Digital Marketing*** - Social Media Marketing - Content Marketing and SEO Strategies - Meme Marketing - Role of Artificial Intelligence (AI) in Marketing.

Extra Credit:

Case Study

* Self Learning

Activities:1. Models 2. Data Collections 3. Slogan

Text Book

- Pillai, R.S.N & Bagavathi, V. (2025). Modern Marketing, S.Chand & Co. Ltd., New Delhi [Unit I-V; 380.8].

Reference Books

- Gupta, C.B. & Rajan Nair N. (2025). Marketing Management, Sultan Chand & Sons, New Delhi [380.10].
- Rajan Saxena (2023) Marketing Management, McGraw-Hill, Noida, Uttar Pradesh.
- Govindarajan, M. (2024). Marketing Management, Prentice Hall of India, New Delhi.
- Sherkhar, S.A. (2023). Marketing Management, Himalayas Publishing House, Mumbai.
- Philip Kotler & Kevin Lane Keller (2024). Marketing Management, Pearson Education India.

Online Resources:

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.nptel.ac.in/noc19_mg48/preview• https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview
E-content	<ul style="list-style-type: none">• https://www.youtube.com/watch?v=sR-qL7QdVZQ• https://www.youtube.com/watch?v=exNluZ0Z26Q• https://www.youtube.com/watch?v=zUTmwdGX4Sg• https://www.youtube.com/watch?v=6jobOJy96jM
Other online resources	<ul style="list-style-type: none">• http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf• http://mpbou.edu.in/slm/mba1p6.pdf• http://www.himpub.com/documents/Chapter903.pdf• https://www.studocu.com/en-us/document/monroe-college/marketing/lecture-notes-marketing-complete/721079

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the basic concepts, functions, and importance of marketing.	K1
CO2	Analyse consumer behaviour and the significance of market segmentation.	K2
CO3	Demonstrate knowledge of product management, branding, and packaging.	K3
CO4	Evaluate various pricing strategies and sales promotional techniques.	K4
CO5	Assess modern marketing strategies, including digital and AI-driven marketing.	K5
CO6	Apply marketing concepts to real-world business scenarios.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	3	3
CO2	3	9	3	9	3	1
CO3	3	3	9	3	9	3
CO4	1	9	9	9	3	3
CO5	3	3	3	9	9	9
CO6	3	9	9	9	9	9
Weightage	22	36	34	40	36	28
Weighted percentage of course contribution to	11.2%	18.4%	17.3%	20.4%	18.4%	14.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO5, PO6	PO3, PO4	-
CO2 / K2	PO2, PO4	PO1, PO3, PO5	PO6	-
CO3 / K3	PO3, PO5	PO1, PO2, PO4, PO6	-	-
CO4 / K4	PO2, PO3, PO4	PO5, PO6	PO1	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Marketing** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - II		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U22SBECO1	Skill Based Elective	ENTREPRENEURSHIP	Lecture	2	2

Course Description:

This course provides an in-depth understanding of entrepreneurship, including its modern concepts, characteristics, and challenges. It explores entrepreneurial motivation, business idea generation, project identification, and financial support systems. Students will gain insights into establishing entrepreneurial ventures and leveraging institutional finance for business success.

Course Objectives:

- To introduce students to the fundamental concepts and importance of entrepreneurship.
- To analyze the factors influencing entrepreneurial motivation and ambitions.
- To understand the process of establishing entrepreneurial systems and generating business ideas.
- To examine project identification, selection, and appraisal methods.
- To explore institutional finance options and incentives available for entrepreneurs.

UNIT - I: Introduction to Entrepreneurship: (6 Hours)

Entrepreneurship -Modern Concepts of Entrepreneurs- Characteristics - Barriers to Entrepreneurship - Environmental Factors Influencing Entrepreneurship - **Intrapreneurs**#. Entrepreneur - Functions, Types of Entrepreneurs -Qualities.

UNIT - II: Entrepreneurial Motivation (6 Hours)

Motivating Factors - Entrepreneurial Ambitions - Compelling Factors - Facilitating Factors - Achievement Motivation - Entrepreneurial Development Programme - **Objectives*** - Phases.

UNIT - III: Establishing Entrepreneurial Systems (6 Hours)

Steps for Establishing Entrepreneurial Systems - **Search for Business Idea**# - Sources of Ideas - Idea Processing and Selection.

UNIT - IV: Project Identification and Selection (6 Hours)

Project Identification and Classification - Project Selection - Project Appraisal - Methods of Project Appraisal. Capital Structure - Term Loans - Venture Finance - Crowd Funding - Angel Investors.

UNIT - V: Institutional Finance to Entrepreneurs (6 Hours)

Institutional Finance to Entrepreneurs - Role of TIIC, SIDBI, MSME and **Commercial Banks**# - Incentives and Subsidies to Entrepreneurs - Role of DIC, SIPCOT, SISI, SIDCO NSIC and ECGC.

Extra Credit:

Case Study – Dubbawala, Ola, Uber, Swiki, Zomato

* Self Learning

Activities:1. Models 2. Data Collections 3. Slogan

Text Book

- Gupta, C.B. and Srinivasan, N.P. (2025). Entrepreneurial Development. Sultan Chand & Sons, New Delhi [Unit I-V; 380.6].

Reference Books

- Khanka, S.S. (2024). Entrepreneurial Development. S. Chand & Co., Ltd., New Delhi [380.9].
- Vasanth Desai. (2024). Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, New Delhi.
- Saravanavel, P. (2023). Entrepreneurship Development. Ess Pee Publishing House, Chennai.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg35/preview • https://onlinecourses.swayam2.ac.in/cec20_mg19/preview
E-content	<ul style="list-style-type: none"> • https://www.edx.org/course/becoming-an-entrepreneur • https://www.coursera.org/specializations/innovation-creativity-entrepreneurship
Other online resources	<ul style="list-style-type: none"> • https://bbamantra.com/introduction-to-entrepreneurship/ • http://www.mbaexamnotes.com/entrepreneur.html • https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_Entrepreneurial_Development_NOTES.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the fundamental concepts and characteristics of entrepreneurship.	K1
CO2	Analyse motivational factors influencing entrepreneurial ambitions.	K2
CO3	Demonstrate knowledge of entrepreneurial systems and business idea generation.	K3
CO4	Evaluate project identification, selection, and appraisal techniques.	K4
CO5	Assess financial options, incentives, and subsidies for entrepreneurs.	K5
CO6	Apply entrepreneurial concepts to real-world business scenarios.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	3	3
CO2	3	9	3	3	1	9
CO3	3	9	9	3	3	9
CO4	1	3	9	9	9	3
CO5	3	3	3	9	9	9
CO6	3	9	9	9	9	9
Weightage	22	36	34	34	34	42
Weighted percentage of course contribution to	10.9%	17.8%	16.8%	16.8%	16.8%	20.8%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO5, PO6	PO3, PO4	-
CO2 / K2	PO2, PO6	PO1, PO3, PO4	PO5	-
CO3 / K3	PO2, PO3, PO6	PO1, PO4, PO5	-	-
CO4 / K4	PO3, PO4, PO5	PO2, PO6	PO1	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

Programme Code: COMUG1952			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO4	Core Course	COST ACCOUNTING	Lecture	5	5

Course Description:

The "Cost Accounting" course introduces students to the fundamental concepts, methods, and techniques used to manage and control costs within a business organization. The course covers various aspects of cost accounting, including material costing, labour costing, overheads, and costing methods used in different types of industries. Through this course, students will learn how to determine, allocate, and control costs in order to improve decision-making and operational efficiency. The course emphasizes practical application of cost accounting principles in business contexts.

Course Objectives:

- To introduce students to the basic concepts, scope, and objectives of cost accounting, and how it differs from financial accounting.
- To provide students with the knowledge and skills to handle material costing, including inventory management, pricing, and stock control techniques.
- To familiarize students with labour costing methods, time recording, remuneration systems, and how to manage overtime and idle time.
- To equip students with the tools and techniques for managing overheads, including allocation, absorption, and recovery rates.
- To teach students the application of different costing methods such as contract costing, process costing, and operating costing, with a focus on practical business scenarios.

UNIT I: Introduction to Cost**(15 Hours)**

Cost - Definition, Nature, Scope and Objectives of Cost Accounting - Difference between Financial Accounting and Cost Accounting - Cost Concepts - Cost Accounting Standard - Classification (CAS 1) and Direct Expenses (CAS 10) - Objectives and **Advantages*** - Methods and Techniques - Cost Unit - Cost Center - Cost Sheet - Tenders and Quotations.

UNIT II: Material Costing**(15 Hours)**

Materials Cost (CAS 6) - Purchase Procedure - Stores Procedure - Receipt and Issue of Materials - Inventory Control - Levels of Stock, Perpetual Inventory - Bin Card, Bill of Material. **ABC Analysis#**, EOQ - Stores Ledger - Pricing of Material Issues, FIFO, LIFO, Simple Average, Weighted Average and HIFO.

UNIT III: Labour Costing**(15 Hours)**

Employee Cost (CAS 7) - Time Recording and Time Booking - Methods of Remuneration and Incentive Schemes - Overtime and **Idle Time#** - Labour Turnover Types - **Causes and Remedies***.

UNIT IV: Overheads (15 Hours)

Overheads (CAS 3) - Collection, Classification, Allocation, Apportionment, Absorption - Recovery Rates - Over and Under Absorption Primary and Secondary Distribution Summary - **Machine Hour Rate#**.

UNIT V: Methods of Costing (15 hours)

Contract Costing - Procedure for Recording Costs, **Process Costing#** (Excluding Equivalent Production and Inter Process Profit). Operating Costing - Transport Costing only.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection regarding Cost Sheet 3. Chart work

Text Book

- Reddy, T.S. and Hari Prasad Reddy, Y. (2025). Cost Accounting. Margham Publications, Chennai [Unit I-V; 380.12].

Reference Books

- Jain, S.P and Narang, K.L. (2025). Cost Accounting: Principles and Practice Kalyani Publishers, Ludhiana [380.1].
- Maheswari, S.N. (2024). Advanced Cost Accounting. Sultan Chand & Sons, New Delhi [380.9].
- Iyengar, S.P. (2024). Cost Accounting: Principles and Practice. Sultan Chand & Sons, New Delhi.

Marks Scheme

Section A (1*20=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Problem 22(a) Problem 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Problem	Questions 26 to 30 Problems only.

Online Resources

Swayam course	• https://onlinecourses.nptel.ac.in/noc20_mg53/preview
E-content	• https://www.icsi.edu/media/webmodules/publications/FULL_BO_OK_PP-CMA-2017-JULY_4.pdf • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://www.slideshare.net/MohitSinghal19/cost-overhead • https://www.slideshare.net/ajitmmu/labour-cost-control
Other online resources	• http://sdeuoc.ac.in/?q=content/mcom-study-material • http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf • https://www.youtube.com/watch?v=pGymzuzGAKj8&ab_channel=CANareshAggarwal • https://www.youtube.com/watch?v=LmGj4DJO2ko&ab_channel=CollegeTutor

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the nature, scope, and objectives of cost accounting and its difference from financial accounting.	K1
CO2	Apply various methods for material costing, including inventory control, stock levels, and pricing methods.	K2
CO3	Analyze labour costs, including time recording, remuneration, and incentive schemes, and manage labour turnover.	K3
CO4	Classify and allocate overheads, and apply recovery and absorption techniques to control business costs.	K4
CO5	Implement various costing methods, such as contract costing and process costing, for different types of businesses.	K5
CO6	Utilize operating costing techniques for industries like transport to calculate and manage operational costs.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	3	1	3	0
CO3	1	3	9	3	1	1
CO4	0	1	3	9	3	1
CO5	1	3	1	3	9	3
CO6	3	1	3	1	3	9
Weightage	17	20	20	17	20	17
Weighted percentage of course contribution to	15.3%	18.0%	18.0%	15.3%	18.0%	15.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO3, PO5	PO4	PO6
CO3 / K3	PO3	PO2, PO4	PO1, PO5, PO6	
CO4 / K4	PO4	PO3, PO5	PO2, PO6	PO1
CO5 / K5	PO5	PO2, PO4, PO6	PO1, PO3	
CO6 / K6	PO6	PO1, PO3, PO5	PO2, PO4	

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Cost Accounting** course in the **B.Com.**, Degree Programme is effective matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO5	Core Course	BUSINESS COMMUNICATION	Lecture	4	4

Course Description:

This course provides an in-depth understanding of business communication, including its nature, scope, principles, and various forms. It explores the role of effective communication in business, business correspondence, and modern communication technologies. The course emphasizes practical skills in drafting business letters, preparing reports, and utilizing digital communication tools.

Course Objectives:

- To introduce students to the fundamentals of business communication and its importance in professional settings.
- To develop students' ability to draft business letters, reports, and other business documents effectively.
- To enhance students' understanding of verbal, non-verbal, written, and oral communication.
- To familiarize students with modern communication technologies and their applications in business.
- To equip students with the skills required for professional communication, including job applications and interview preparation.

UNIT - I: Introduction to Communication (12 Hours)

Business Communication - Nature and Scope - **Importance*** - Objectives - Principles - Type of Communication - Verbal, Non-verbal, Written, and Oral-Communication - Process - Barriers to Communication - Effective Business Communication: Strategies and Techniques.

UNIT-II: Business Letters & Business Layout (12 Hours)

Business Letters - Kinds of Business Letters - Features of a Good Business Letter - Layout of a Business Letter - Basic Principles in Drafting Business Letter- Enquires and Replies - **Types of Enquires*** - Credit and Status Enquiries.

UNIT III: Order & Execution, Complaints and Adjustment (12 Hours)

Kinds of Offer - Features of Order Letter - Orders - Execution - Cancellation. Claims, Complaints and **Adjustments***. Collection Letters - Essentials of Effective Collection Letters - Sales Letters.

UNIT - IV: Circular Letters and Application for a Job (12 Hours)

Circular Letters - Letter of Application for a Job - Preparation of Bio Data - Interviews - Candidates Preparing for an Interview - **Guidelines to be Observed during an Interview#**.

UNIT - V: Report Writing and Technology in Communication (12 Hours)

Preparation of Agenda - Minutes Writing - Business Reports - Importance - Characteristics - Writing of Business Report - Precaution - Types - Essentials. Role of Technology in Communication - Virtual Communication: Webinars, Video Conferencing, Blogs and Chat Tools - Social Media Communication Strategies - Ethical Considerations in Digital Communication - Data Privacy and Cybersecurity in Communication.

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect various types of communication letters 2. Role play

Text Book

- Rajinder Pal & Korla Halli. (2025). Business Communication, Sultan Chand & Sons, New Delhi [Unit I-V; 380.3].

Reference Books

- Pillai, R.S.N & Bagavathi, V. (2025). Business Communication, S.Chand & Co. Ltd., New Delhi.
- Sharma & Krishna Mohan. (2024). Business Correspondence and Report Writing, Tata McGraw Hill, Mumbai.
- Bovee, & Thill. (2020). Business Communication Today, Pearson Education.
- Courtland L. Bovee and John V. Thill (2023). Business Communication Today, Pearson Education.
- Lesikar, R.V. & Flatley, M.E. Kathryn Rentz. (2024). Business Communication Making Connections in Digital World, McGraw Hill Education.
- Asha Kaul (2023). Effective Business Communication, Prentice Hall India.

Online Resources:

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/imb20_mg12/preview• https://nptel.ac.in/courses/110105052
E-content	<ul style="list-style-type: none">• https://www.youtube.com/watch?v=G-8SzY9IT5o• https://www.youtube.com/watch?v=y3jaTpT3l4c• https://www.youtube.com/watch?v=akfatVK5h3Y
Other online resources	<ul style="list-style-type: none">• https://www.geektonight.com/business-communication-pdf-notes/• https://bbamantra.com/business-communication-introduction/• http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the fundamental concepts and importance of business communication.	K1
CO2	Analyze different types of business letters and their applications.	K2
CO3	Demonstrate effective drafting of business letters and reports.	K3
CO4	Evaluate modern communication technologies in business.	K4
CO5	Apply effective communication strategies in professional settings.	K5
CO6	Develop professional documents for job applications and business reports.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	3	1	1
CO3	3	3	9	3	3	1
CO4	1	3	3	9	9	3
CO5	3	3	9	3	9	9
CO6	1	3	9	3	3	9
Weightage	20	24	36	22	26	26
Weighted percentage of course contribution to	13.0%	15.6%	23.4%	14.3%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO4	PO5, PO6	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4, PO5	PO2, PO3, PO6	PO1	-
CO5 / K5	PO3, PO5, PO6	PO1, PO2, PO4	-	-
CO6 / K6	PO3, PO6	PO2, PO4, PO5	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Business Communication** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO4	Core Course	BUSINESS MATHEMATICS AND STATISTICS	Lecture	5	3

Course Description:

This course introduces fundamental concepts of Business Mathematics and Statistics, focusing on financial calculations, data analysis, and statistical techniques. It covers topics such as simple and compound interest, annuities, discounting bills, measures of central tendency, dispersion, correlation, and regression analysis. The course aims to equip students with mathematical and statistical tools essential for business decision-making.

Course Objectives:

- To develop an understanding of simple and compound interest and their applications.
- To introduce annuity calculations and the concept of discounting bills.
- To familiarize students with statistical concepts, data presentation, and measures of central tendency.
- To impart knowledge of dispersion techniques for analyzing data variability.
- To enable students to analyze relationships between variables using correlation and regression.
- To enhance problem-solving skills in business applications through mathematical and statistical methods.

UNIT - I: Simple and Compound Interest (15 Hours)

Simple Interest - **Compound Interest*** - Present Value and Future Value of Compound Value. Computation of Difference between Simple and Compound Interest.

UNIT - II: Annuity and Discounting Bills (15 Hours)

Annuity: Present Value of Annuity, **Future Value of Annuity#**, EMI Calculation and Installment Calculation. Discounting of Bill: True Discount - Due Date of Bill - Bankers Gain and Bankers Discount.

UNIT III: Introduction to Statistics and Measures of Central Tendency (15 Hours)

Statistics - Definition - **Functions#** - Scope - Limitations - Sources of Data - Presentation of Data. Measures of Central Tendency - Mean: Arithmetic Mean and Combined Mean - Median and Mode.

UNIT IV: Measures of Dispersion (15 Hours)

Methods of Dispersion: (Absolute and Related Measures): Range - Coefficient of Range - Quartile Deviation - Coefficient of Quartile Deviation - Mean Deviation about Mean - Coefficient of Mean Deviation about Mean - Standard Deviation - **Coefficient of Variance***.

UNIT V: Correlation and Regression Analysis (15 hours)

Correlation - **Types and Uses*** - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation. Regression Analysis - **Uses#** - Regression Coefficients and Regression Equations.

Extra Credit:

1. # Case Study
2. * Self Learning
3. @ Activities

Text Books

- Vittal, P.R. (2024). Business Mathematics and Statistics, Margham Publications, Chennai [Unit I-II; 330.9].
- Gupta, S.P. (2024). Statistical Methods, Sultan Chand & Sons, New Delhi [Unit III-V; 330.12].

Reference Books

- Pillai R.S.N., & Bagavathi, V. (2024). Statistics, S.Chand & Sons, New Delhi [330.14.].
- Sancheti, D.C. and Kapoor, V.K. (2021). Statistics, Sultan Chand and Sons, New Delhi.
- Chikkodi and Satyaprasad. (2022). Business Statistics, Himalaya Publishing House, Mumbai.
- Rajagopalan, S.P. & Sattanathan, R. (2021). Business Mathematics, Vijay Nicole Imprints Ltd., Chennai.
- Singh, J.K. (2018). Business Mathematics, Himalaya Publishers, New Delhi.
- Quazi Zmiruddin, Vijay K. Khanna, & Bhambri, S.K. (2020). Business Mathematics, Vikas Publishers, New Delhi.

Section A (1*20=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Problem 22(a) Problem 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Problem	Questions 26 to 30 Problems only.

Online Resources:

Swayam course	• https://onlinecourses.swayam2.ac.in/nou22_cm08/preview
E-content	• https://www.youtube.com/watch?v=gFEgobF0IWU • https://www.youtube.com/watch?v=80wcZz83YEo&list=PLJtJvO3aaWe0l3iyGsgWPnNrDVWs_quVO
Other online resources	• https://cablogindia.com/business-mathematics-notes-for-ca-foundation/ • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall fundamental concepts of simple and compound interest.	K1
CO2	Explain annuity calculations and discounting of bills in financial transactions.	K2
CO3	Apply statistical techniques for data collection, presentation, and calculation of central tendency.	K3
CO4	Analyze measures of dispersion and interpret data variability.	K4
CO5	Evaluate correlation and regression techniques for business data analysis.	K5
CO6	Create business models using mathematical and statistical methods for decision-making.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	3	3	1	1	3
CO3	3	9	3	3	9	1
CO4	3	9	3	9	3	1
CO5	3	9	9	9	3	3
CO6	3	9	9	9	9	9
Weightage	30	42	28	31	26	20
Weighted percentage of course contribution to	16.9%	23.7%	15.8%	17.5%	14.7%	11.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1	PO2, PO3, PO6	PO4, PO5	-
CO3 / K3	PO2, PO5	PO1, PO3, PO4	PO6	-
CO4 / K4	PO2, PO4	PO1, PO3, PO5	PO6	-
CO5 / K5	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO6 / K6	PO2, PO3, PO4, PO5, PO6	PO1	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the Business Mathematics and Statistics course in the B.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25SBE CO2T	Skill Based Electives	EXPORT- IMPORT MANAGEMENT	Lecture	2	2

Course Description:

The course on Export-Import Management provides a comprehensive understanding of international trade dynamics, including the policies, procedures, and documentation involved in the export-import process. It covers India's export-import policies, trade regulations, financial aspects, and risk management strategies. The course aims to equip students with practical knowledge of customs clearance, international trade laws, export promotion, and institutional frameworks governing global trade.

Course Objectives:

- To introduce students to the fundamentals of international business and trade.
- To provide an understanding of India's export-import policies and regulations.
- To equip students with the necessary knowledge of export-import procedures and documentation.
- To explore the role of trade institutions and regulatory frameworks in global commerce.
- To develop analytical skills required for handling export-import operations efficiently.

UNIT - I: Introduction to International Business (6 Hours)

International Business - Objectives - Problems - International Orientations - International Trade Vs. Domestic Trade - International Marketing Decisions - Foreign Trade Entry Strategies.

UNIT - II Export-Import Policy of India (6 Hours)

Export-Import Policy of India - Objectives - Highlights - Advance License and Special Imprest License - Export Obligation - Transferability of Advance License - Acceptance of Bond - Redemption of Bond - Export Promotion Capital Goods Scheme - Export Trading Houses.

UNIT - III: Export Financing (6 Hours)

Exports Financing - Letter of Credit - Pre-shipment Finance - Post-shipment Finance - Export Credit Guarantee Corporation. Procedure for Import and Export - Procedure for Customs Clearance of Imported and Exported Goods - Shipment of Cargo and Clearance - Cargo Insurance.

UNIT - IV: Export Documentation (6 Hours)

Export Documentation - Common Export Documents - Steps Involved in Exports Documentation - Steps Involved in Processing an Export Order - Procedures for Import - Clearing and Forward Agents Involved in Export and Import. Post-Export Procedures - Incentives and Reliefs for Foreign Trade in India.

UNIT – V: Import Policy

(6 Hours)

Introduction to Imports - Import Trade Laws in India - Import Policy - Institutional Infrastructure for Imports - Central Advisory Council of India - Zonal Export and Import Advisory Committee - Preliminaries for Starting Import Business - Exchange Rate - Forward Exchange - Evidence of Imports - Customs Clearance of the Import Consignment.

Text Books

- Usha Kiran Rai. (2024). Export-Import and Logistics Management. Prentice Hall of India, New Delhi [Unit II-V].
- Francis Cherunilam. (2025). International Trade and Management. Himalaya Publishing House, Mumbai [Unit I; 330.6].

Reference Books

- Rama Gopal, C. (2024). Export Import Procedures. New Age International (P) Ltd., New Delhi.
- Belay Seyoum. (2023). Export-Import Theory, Practices and Procedures. Routledge Publications, New York.

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the objectives, problems, and orientations of international business and differentiate between international trade and domestic trade.	K1
CO2	Analyze India's export-import policy, including licensing, export obligations, and promotional schemes.	K2
CO3	Evaluate the financing options for exports, including letters of credit, pre-shipment, and post-shipment finance, and understand export credit guarantees.	K3
CO4	Demonstrate proficiency in export and import procedures, customs clearance, shipment handling, and cargo insurance.	K4
CO5	Prepare and manage export documentation, process export orders, and comply with post-export procedures.	K5
CO6	Understand import trade laws, import policies, exchange rate mechanisms, and customs clearance processes for import consignments.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	3	0	9	3
CO2	3	3	3	1	9	3
CO3	3	9	3	3	9	3
CO4	3	9	9	9	9	3
CO5	9	3	9	3	9	3
CO6	9	3	9	3	9	3
Weightage	30	28	36	19	54	18
Weighted percentage of course contribution to	16.2%	15.1%	19.5%	10.3%	29.2%	9.7%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO5	PO1, PO3, PO6	PO2	PO4
CO2 / K2	PO5	PO1, PO2, PO3, PO6	PO4	-
CO3 / K3	PO2, PO5	PO1, PO3, PO4, PO6	-	-
CO4 / K4	PO2, PO3, PO4, PO5	PO1, PO6	-	-
CO5 / K5	PO1, PO3, PO5	PO2, PO4, PO6	-	-
CO6 / K6	PO1, PO3, PO5	PO2, PO4, PO6	-	-

The COs and POs for the **Export- Import Management** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - III		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25SBECO3P	Skill Based Elective	COMPUTER APPLICATION IN BUSINESS - Practical	Practical	2	2

Course Description:

This practical course is designed to provide students with essential hands-on skills in using computer applications for business functions. This course covers practical aspects of business communication and accounting using widely used software tools like MS Word, MS Excel, MS Powerpoint and Tally. Students will learn how to create business documents, analyze data, and manage accounting tasks effectively using these applications. By the end of the course, students will have acquired practical proficiency in using computer software for everyday business operations.

Course Objectives:

- To familiarize students with the use of MS Word for creating and formatting business documents.
- To equip students with the ability to perform statistical analysis and generate reports using MS Excel.
- To teach students how to prepare visual rendering professional presentations using MS Powerpoint.
- To introduce students to the accounting software Tally for practical accounting and financial management.
- To develop students' skills in preparing business financial statements and records, such as trial balances, profit and loss accounts, and balance sheets using Tally.

UNIT I: MS-Word

(6 Hours)

Introduction to Word - Creating word documents - Editing word documents- Formatting Documents - Table- Saving, Opening and Closing Documents. **Practical:** Creation of Business Letters, Preparation of Bio-data and Mail Merge

UNIT II: Worksheet

(6 Hours)

Introduction to Worksheet- Creating a worksheet- Editing and Formatting worksheets - Charts - List- Sorting and Filtering data - Saving, Opening and Closing of worksheets. **Practical:** Preparation of Mark Statement, Preparation of Pay Bill, Statistical Functions. **Practical:** Preparation of Mark Statement, Preparation of Pay Bill, Statistical Functions.

UNIT III: MS-Powerpoint

(6 Hours)

MS PowerPoint - Creating, Editing and Formatting Presentation - Applying Transition and Animation Effects - Applying Design Templates - Viewing and Setting up a Slide Show - Navigating among Different Views. **Practical:** Preparation of Invitation and Preparation of Presentation.

UNIT IV- Basis of Computerized Accounting

(6 Hours)

Introduction of Computerized Accounting- Computerized Accounting Vs. Manual Accounting-Tally Package: Configuration of Tally; Tally Screens and Menus;

Company Information – Creating, Selecting, Altering, Closing a Company; Accounting Information – Creating, Displaying, Altering and Deleting Groups and Ledgers.

UNIT V- Voucher Entries and Inventory (6 Hours)

Voucher Entries – Types of Vouchers, Displaying, Altering and Deleting Vouchers. Inventory Information – Creating, Displaying, Altering and Deleting Stock Groups, Stock Categories, Stock Items, Unit of Measures, Reports – Displaying Different types of Accounting and Inventory Reports, Changing Display Format of Reports, Printing Reports. **Practical:** Preparation of Trial Balance, Trading and Profit or Loss Account and Balance sheet, Preparation of Voucher Entries and Creation of Stock Group.

Text Books

- Mohan Kumar & Rajkumar, S. (2024) Computer Applications in Business, Vijay Nicole Imprints Pvt. Ltd., Chennai [Unit I-V; 380.1].
- Srinivasavallabhan, S.V., (2024) Computer Application in Business, Sultan Chand & Sons. Ltd., New Delhi.
- Walkenbach John, Microsoft Excel (2023) Bible - The Comprehensive Tutorial Resource, Wiley Publications.

Reference Books

- Rizwan Ahamed. (2024). Tally - ERP 9.0, Margham Publications, Chennai.
- Shraddha Singh. (2023). Tally ERP, V & S Publishers, New Delhi.
- Sundaramoorthy.V, (2023) Genesis Tally Bible, VBSE Pvt Ltd.
- Srivastava.V & Seth. P. (2024). Master Microsoft Excel. Scientific Research Publishing.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou21_cm02/preview
E-content	<ul style="list-style-type: none"> • https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Computer-Applications-in-Business.pdf • https://web.sol.du.ac.in/my_modules/type/cbcs-41-3/data/root/B.Com/Semester%203/Skill%20Enhancement%20Course%20-%20SEC/Unit%201-5%20Computer%20Applicaations%20in%20Business.pdf
Other online resources	<ul style="list-style-type: none"> • http://kamarajcollege.ac.in/Department/Commerce/II%20Year/e005%20Allied%20IV%20-%20Computer%20Application%20in%20Business%20-%20IV%20Sem.pdf • https://www.studocu.com/in/document/bangalore-university/business-studies/computer-application-in-business-notes/20435834

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Create business letters and prepare bio-data using MS Word.	K1
CO2	Utilize mail merge in MS Word for efficient document generation.	K2
CO3	Prepare visual rendering professional presentations using MS Powerpoint.	K3
CO4	Use statistical functions in MS Excel for business decision-making.	K4
CO5	Prepare trial balances, profit and loss accounts, and balance sheets using Tally.	K5
CO6	Enter and manage financial records, such as voucher entries, and create stock groups using Tally.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	1	0	9	3
CO2	3	9	3	3	9	3
CO3	9	3	9	3	9	1
CO4	3	9	9	9	9	3
CO5	3	3	3	9	9	9
CO6	3	1	3	3	9	9
Weightage	24	26	28	27	54	28
Weighted percentage of course contribution to	12.8%	13.9%	15.0%	14.4%	28.9%	15.0%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO5	PO1, PO6	PO2, PO3	PO4
CO2 / K2	PO2, PO5	PO1, PO3, PO4, PO6	-	-
CO3 / K3	PO1, PO3, PO5	PO2, PO4	PO6	-
CO4 / K4	PO2, PO3, PO4, PO5	PO1, PO6	-	-
CO5 / K5	PO4, PO5, PO6	PO1, PO2, PO3	-	-
CO6 / K6	PO5, PO6	PO1, PO3, PO4	PO2	-

The COs and POs for the **Computer Application in Business - Practical** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO6	Core Course	COMPANY ACCOUNTS - I	Lecture	5	4

Course Description:

This course provides an in-depth understanding of corporate accounting principles related to shares, debentures, underwriting, goodwill valuation, and financial reporting. It covers the issue and redemption of shares and debentures, the valuation of goodwill and shares, underwriting procedures, and company final accounts in compliance with the Companies Act 2013. The course equips students with analytical and practical skills necessary for handling corporate financial transactions.

Course Objectives:

- To provide fundamental knowledge of the issuance, forfeiture, and reissue of shares.
- To explain the process and conditions for the redemption of preference shares.
- To familiarize students with underwriting concepts and methods of valuing goodwill and shares.
- To impart knowledge on the issue and redemption of debentures using different methods.
- To develop an understanding of profits prior to incorporation and the preparation of company final accounts.
- To enable students to analyze and interpret corporate financial statements.

UNIT - I: Issue of Shares

(15 Hours)

Issue of Shares - At par, discount and premium - Conditions for Issue of Shares at Discount - Utilisation of Share Premium - Forfeiture and Re-issue of Shares - Bonus Shares - Right Issue.

UNIT - II: Redemption of Preference Shares

(15 Hours)

Preference Shares - **Types*** - Redemption of Preference Shares - Conditions for Redemption of Preference Shares.

UNIT - III: Underwriting and Valuation of Goodwill & Shares

(15 Hours)

Underwriting of Shares and Debentures - **Types*** - Underwriting Commission - Determination of Net Liability of Underwriters. Valuation of Goodwill - Average Profit Method - Super Profit Method - Annuity Method - Capitalisation Method. Valuation of Shares - Net Asset Method - Yield Method - Fair Value Method.

UNIT - IV: Issue and Redemption of Debentures

(15 Hours)

Issue of Debentures - Issue of Debentures for Cash - Issue of Debentures for Consideration Other than Cash - Issue of Debentures from Redemption Point of View - Redemption of Debentures - Sinking Fund Method.

UNIT – V: Profits Prior to Incorporation and Company Final Accounts (15 Hours)

Profits Prior to Incorporation - Basis of Apportionment of Expenses - **Final Accounts of Companies#** (As per Companies Act 2013) - Managerial Remuneration - Income Statement - Balance Sheet.

Extra Credit

Case Study

*Self Learning

Text Book:

- Reddy, T.S and Murthy, A. (2025). **Corporate Accounting**. Margham Publications, Chennai [Unit I-V; 380.14].

Reference Books

- Jain, S.P and Narang, K. (2024). **Advanced Accountancy- Volume II**. Kalyani Publishers, Ludhiana [380.11].
- Gupta, R.L and Radhasamy, M. (2024). **Advanced Accountancy - Volume II**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
- Shukla, M.C. and Grewal, T.S. (2024). **Advanced Accountancy - Volume II**. [Seventh Edition]. S.Chand & Sons, New Delhi.

Marks Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
Questions 1 to 20 MC Questions only	21a) Problem 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25a) Problem 25b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam course	• https://onlinecourses.swayam2.ac.in/cec24_mg11/preview
E-content	• https://www.classcentral.com/course/swayam-corporate-accounting-269674
Other online resources	• https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf • https://www.icai.org/post/19138

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall the fundamental concepts of share issuance, forfeiture, and reissue.	K1
CO2	Explain the procedures for redemption of preference shares and their conditions.	K2
CO3	Apply different methods for underwriting and valuation of goodwill and shares.	K3
CO4	Analyse the issue and redemption of debentures using various techniques.	K4
CO5	Evaluate profits prior to incorporation and managerial remuneration	K5
CO6	Develop company final accounts in compliance with the Companies Act.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	3	3	1	1	3
CO3	9	9	3	3	3	1
CO4	9	9	9	3	3	1
CO5	3	9	9	9	3	3
CO6	3	3	9	9	9	9
Weightage	42	36	34	25	20	20
Weighted percentage of course contribution to	23.7%	20.3%	19.2%	14.2%	11.3%	11.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1	PO2, PO3, PO6	PO4, PO5	-
CO3 / K3	PO1, PO2	PO3, PO4, PO5	PO6	-
CO4 / K4	PO1, PO2, PO3	PO4, PO5	PO6	-
CO5 / K5	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO1, PO2	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Company Accounts - I** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO5	Allied Course	COMMERCIAL LAW	Lecture	5	3

Course Description:

The "Commercial Law" course provides students with a comprehensive understanding of the legal principles that govern business transactions. The course covers key aspects of contract law, including the formation, performance, and discharge of contracts, as well as specialized contracts such as indemnity, guarantee, and agency. It also explores the Sale of Goods Act and its application in business. Through this course, students will develop the skills necessary to navigate and apply commercial law in real-world business contexts, ensuring compliance and effective legal practices.

Course Objectives:

- To introduce students to the basics of law and its classification, and to explain the nature and importance of contracts in commercial transactions.
- To provide a detailed understanding of the concepts of offer, acceptance, and consideration in contract formation, along with legal rules related to these concepts.
- To teach students the principles of capacity to contract, free consent, and the legality of the object of a contract, along with remedies available for breach of contract.
- To familiarize students with specialized contracts such as indemnity, guarantee, bailment, pledge, hypothecation, mortgage, and agency, and their legal implications in business.
- To explain the provisions of the Sale of Goods Act, including the differences between sale and agreement to sell, rights of an unpaid seller, and the legal aspects of auction sales.

UNIT - I: Law of Contract (15 Hours)

Law - Nature - **Important - Characteristics*** - Classification of Law. Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract - Features of E-contract.

UNIT - II: Offer and Acceptance (15 Hours)

Offer and Acceptance - Legal Rules relating to Offer and Acceptance - Communication of Offer, Acceptance and Revocation. Consideration - Legal Rules relating to Consideration - Types of Consideration - Exceptions - Stranger to Contract - Exceptions of Stranger of contract.

UNIT - III: Capacity to Contract (15 Hours)

Capacity to Contract - Free Consent - Legality of Object - Performance of Contract and Discharge of Contract - Remedies for Breach of Contract.

UNIT - IV: Indemnity and Guarantee (15 Hours)

Indemnity and Guarantee – Essentials – Kinds – Rights of Sureties. Bailment – Classification – Elements – Rights & Duties of Bailor and Bailee – Termination. Pledge – Bailment Vs. Pledge – Rights of Pawnor and Pawnee. Lien – Particular and General Lien - Hypothecation - Mortgage - Contract of Agency.

UNIT - V: Sale of Goods Act (15 Hours)

Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance of Contract - Rights of an Unpaid Seller. Auction Sale - Rules - Importance.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Role play 2. Review of a Case. 3. Draft a model of an Agreement.

Text Book

- Kapoor, N.D. (2025). Business Law, Sultan Chand & Sons, New Delhi [Unit I-V; 340.0].

Reference Books

- Balachandran, V., & Thothadri, S (2024). Business Law, McGraw Hill, New Delhi [342.1].
- Gulshan, S.S. & Kapoor G.K. (2024). Business law, New Age International, New Delhi.
- Tulsian, (2024). Business Law, Tata Mcgrew Hill Co, New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.nptel.ac.in/noc22_mg52/preview
E-content	<ul style="list-style-type: none">• https://www.slideshare.net/ChandanMishra82/commercial-law-78913706• https://www.slideshare.net/nash32/commercial-law-68389890• https://www.slideserve.com/yepa/commercial-law
Other online resources	<ul style="list-style-type: none">• https://www.lawnow.org/introduction-to-contracts/• https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/legal-rules-regarding-consideration/• https://hallelis.co.uk/contractual-consideration/• http://lawtimesjournal.in/contract-of-bailment-and-pledge/#:~:text=Bailment%20means%20a%20delivery%20of,a%20special%20kind%20of%20bailment.• http://egyankosh.ac.in/bitstream/123456789/13374/1/Unit-8.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the nature, characteristics, and classification of law and contracts, and the essential elements of a valid contract.	K1
CO2	Apply legal rules related to offer, acceptance, and consideration, and understand the exceptions to the contract.	K2
CO3	Analyze the capacity to contract, free consent, and the legality of contract objects, as well as remedies for breach of contract.	K3
CO4	Apply knowledge of indemnity, guarantee, bailment, pledge, hypothecation, mortgage, and agency contracts in business scenarios.	K4
CO5	Understand the provisions of the Sale of Goods Act, including the transfer of property and rights of an unpaid seller.	K5
CO6	Analyze and apply auction sale rules and understand the importance of sales in commercial law.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	9
CO2	9	3	9	1	0	9
CO3	3	9	9	3	1	9
CO4	3	9	9	3	1	9
CO5	9	3	3	1	0	9
CO6	3	9	9	3	1	9
Weightage	36	36	40	11	4	54
Weighted percentage of course contribution to	19.9%	19.9%	22.1%	6.1%	2.2%	29.8%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1, PO6	PO2	PO3, PO5	PO4
CO2 / K2	PO1, PO3, PO6	PO2	PO4	PO5
CO3 / K3	PO2, PO3, PO6	PO1, PO4	PO5	-
CO4 / K4	PO2, PO3, PO6	PO1, PO4	PO5	-
CO5 / K5	PO1, PO6	PO2, PO3	PO4	PO5
CO6 / K6	PO2, PO3, PO6	PO1, PO4	PO5	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Commercial Law** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25ACO6	Core Course	BUSINESS ENVIRONMENT	Lecture	4	3

Course Description:

The business environment course provides students with a comprehensive understanding of the various factors that influence business operations, both internally and externally. This course covers the nature and significance of the business environment, focusing on economic, political, social, demographic, and natural factors. Students will also learn about the impact of these factors on strategic decision-making and the role of government and regulations in business.

Course Objectives:

- To introduce students to the concept of the business environment, its significance, and how internal and external factors affect business decisions.
- To explore the economic environment, its systems, and the role of economic planning, along with the impact of monetary and fiscal policies on business.
- To explain the political environment and the functions of the state, including the economic role of government and government-business relations in India.
- To provide an understanding of the social and demographic environment, focusing on population size, age structure, human development, and cultural influences on business.
- To examine the natural environment, its components, and the impact of environmental factors on business, as well as technological influences and their role in shaping business practices.

Unit - I: Business Environment (12 Hours)

Business Environment - Nature - Significance - Internal and External Environment - Impact of Environment on Strategic Decisions. Environmental Analysis - Process - Importance - Techniques - Approaches to Environment Analysis - Michael Porter's Five Forces Model.

Unit - II: Economic Environment (12 Hours)

Economic Environment - Economic Systems - **Characteristics*** - Types of Economic System - Economic Planning - Economic Policies - Monetary and Fiscal Policies.

Unit - III: Political Environment (12 Hours)

Political Environment - Functions of the State - **Economic Role of Government#** - Government and Business Relationship in India - Government and Regulatory Environment - Legal Environment - Industries Act - Environment Protection Act.

Unit - IV: Social and Demographic Environment (12 Hours)

Social and Demographic Environment - **Size of Population*** - Age Structure - Human Development. Cultural Environment - Culture and Business - Elements of Culture - Cultural Heritage - Impact of Foreign Culture on Business - Social Attitudes.

Unit - V: Natural Environment (12 Hours)

Natural Environment - Components - **Impact of Natural Environment on Business#** - Guidelines for Developing Natural Environment Resources. Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

Extra Credit:

- # Case Study
- * Self Learning
- Activities - Group discussion

Text Book

- Gupta, C.B. (2025). Business Environment. Sultan Chand & Sons, New Delhi [Unit I-V; 380.51].

Reference Books

- Francis Cherunilam, J. (2025). Business Environment. Himalaya Publishing House, New Delhi [380.5].
- Aswathappa, K. (2024). Business Environment. Himalaya Publishing House, New Delhi.
- Ghosh, P.K. (2024). Business Environment. Sultan Chand & Sons, New Delhi.

Online Resources

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb22_mg02/preview
E-Content	<ul style="list-style-type: none"> • https://gurujistudy.com/chapter-wise-business-environment-notes-study-material/ • https://www.uou.ac.in/sites/default/files/slm/MS-105.pdf • https://edurev.in/studytube/Business-Environment/e1b14fde-aeb5-491e-9cdb-ece62c7a9694_v
Other online resources	<ul style="list-style-type: none"> • http://tumkuruniversity.ac.in/oc_ug/comm/notes/Business%20environment.pdf • https://dreamlife24.com/bcom-1st-year-business-environment-notes-english/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the nature and significance of the business environment and its impact on strategic decision-making.	K1
CO2	Analyze the economic environment, including different economic systems, policies, and their implications for business.	K2
CO3	Assess the political environment, including government functions, business regulations, and legal frameworks.	K3
CO4	Understand the social and demographic environment, and how cultural and social factors influence business practices.	K4
CO5	Evaluate the impact of the natural environment on business and understand the role of technology in shaping the business environment.	K5
CO6	Apply the concepts of environmental analysis, including Michael Porter’s Five Forces Model, to business strategy development.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	9
CO2	3	9	3	3	1	9
CO3	3	9	3	1	1	9
CO4	3	9	3	1	3	9
CO5	3	9	3	3	9	9
CO6	3	9	9	3	3	9
Weightage	24	48	24	12	18	54
Weighted percentage of course contribution to	13.3%	26.7%	13.3%	6.7%	10.0%	30.0%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1, PO6	PO2, PO3	PO4, PO5	-
CO2 / K2	PO2, PO6	PO1, PO3, PO4	PO5	-
CO3 / K3	PO2, PO6	PO1, PO3	PO4, PO5	-
CO4 / K4	PO2, PO6	PO1, PO3, PO5	PO4	-
CO5 / K5	PO2, PO5, PO6	PO1, PO3, PO4	-	-
CO6 / K6	PO2, PO3, PO6	PO1, PO4, PO5	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Business Environment** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25NM ECO 1.1	NME	PRINCIPLES OF MANAGEMENT	Lecture	2	2

Course Description:

The "Principles of Management" course introduces students to the fundamental concepts and principles of management. The course covers various aspects of management including its functions, planning, organizing, staffing, recruitment, selection, and training processes. Students will explore foundational theories like F.W. Taylor's Scientific Management and Henry Fayol's Principles of Management. Through this course, students will gain a deeper understanding of how effective management practices contribute to organizational success and learn practical skills for applying these principles in real-world business environments.

Course Objectives:

- To introduce students to the basic definition, nature, and functions of management, as well as key theories such as F.W. Taylor's Scientific Management and Henry Fayol's Principles of Management.
- To explore the importance of planning in management, its nature, objectives, types, and the steps involved in effective planning.
- To provide an understanding of organization principles, the importance of organizational structure, departmentation, delegation, and decentralization in effective business operations.
- To explain the concept of staffing, its importance, and the essentials of good staffing policies for organizational success.
- To teach students about recruitment, selection, and training processes, including various sources and types of recruitment, stages in selection, and the significance of training for employee development.

UNIT- I: Introduction to Management (6 Hours)

Definition - Nature - **Functions of Management*** - F.W. Taylor's Scientific Management - Henry Fayol's Principles of Management.

UNIT- II: Planning (6 Hours)

Definition - Nature - Objectives - Characteristics of Planning - Types of Plans - **Steps in planning***.

UNIT-III: Organisation (6 Hours)

Organisation - Meaning - Principles - Importance - Organisation Structure - Types of Organisation - **Organisation Chart#** - Departmentation - Delegation- Decentralisation - Meaning - Activities.

UNIT- IV: Staffing (6 Hours)

Staffing - Meaning - Nature - Elements/ Functions - Purpose/ Importance - **Essentials of a Good Staffing Policy*** - Processing of Staffing.

UNIT- V: Recruitment, Selection and Training (6 Hours)

Recruitment: Meaning of Recruitment - **Sources of Recruitment#, Internal Sources#, Advantages and Disadvantages of Internal Sources, External Sources#, Advantages and Disadvantages: Meaning, Importance, Stages in Selection Procedure. Training: Elements of Training, Importance of Training, Types of Training*.**

Extra Credit:

Case Study

* Self Learning

Activities: 1. Draw the flow chart of various types of organisation and Organisation Structure.

Text Book

- Gupta, C.B. (2025). Business Organisation and Management. Sultan Chand & Sons, New Delhi [Unit I-V; 380.22].

Reference Books

- Bhushan, Y.K. (2024). Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi [380.3].
- Dinkar Pagare. (2025). Business Management. Sultan Chand & Sons, New Delhi.
- Prasad, L.M. (2024). Principles of Management. Sultan Chand & Sons, New Delhi.
- Chandan, D. (2024). Management Concepts. Himalaya Publishing House, Mumbai.

Online Resources: (click select module)

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/imb19_mg09/preview• https://www.classcentral.com/course/nyif-capital-markets-18369
E-content	<ul style="list-style-type: none">• https://www.youtube.com/watch?v=CmC8UaCNQFc• https://www.youtube.com/watch?v=-l6C1DIRfzA
Other online resources	<ul style="list-style-type: none">• http://www.himpub.com/documents/Chapter1383.pdf• http://www.himpub.com/documents/Chapter1696.pdf• http://www.himpub.com/documents/Chapter458.pdf• https://www.tutorialspoint.com/recruitment_and_selection/recruitment_and_selection_tutorial.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the basic concepts and functions of management and the contributions of F.W. Taylor and Henry Fayol in shaping management principles.	K1
CO2	Analyze the nature, objectives, and characteristics of planning and apply steps in planning effectively.	K2
CO3	Evaluate the principles of organization and the importance of organizing, including types of organizational structures and delegation.	K3
CO4	Understand the staffing process, the importance of staffing policies, and the essential elements for effective staffing.	K4
CO5	Assess recruitment, selection, and training processes, including the sources and stages involved in recruitment and the types of training.	K5
CO6	Examine the significance of training in management, types of training programs, and their impact on employee performance and organizational development.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	3	1	3	3	9	3
CO6	3	1	1	3	3	9
Weightage	20	20	20	19	20	20
Weighted percentage of course contribution to	16.7%	16.7%	16.7%	15.8%	16.7%	16.7%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO1, PO4, PO6	PO2, PO3	-
CO6 / K6	PO6	PO1, PO4, PO5	PO2, PO3	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Principles of Management** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - IV		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25NM ECO1.2	NME	CAPITAL MARKET OPERATIONS	Lecture	2	2

Course Description:

This course offers a detailed understanding of the capital markets, including the functioning of primary and secondary markets, stock exchanges, listing procedures, and the role of regulatory bodies. Students will learn about the importance and structure of capital markets, the processes involved in issuing securities, and the operational mechanics of stock markets. The course also covers the role of the Securities and Exchange Board of India (SEBI) in ensuring market integrity and investor protection.

Course Objectives:

- To introduce students to the concept of capital markets, their need and importance, and the functioning of primary and secondary markets.
- To explore the New Issue Market, its functions, and the various methods of issuing securities.
- To provide an understanding of the functions of stock markets and stock exchanges, focusing on the role of trading in capital market operations.
- To explain the procedures for listing securities, the process of screen-based trading, and the advantages of depository systems and Demat accounts.
- To understand the functions of SEBI, its role in regulating the capital market, and the protection mechanisms for investors in the primary market.

UNIT I: Capital Market (6 Hours)

Capital Market - Need and importance - Structure - Primary and Secondary Market.

UNIT II: New Issue Market (6 Hours)

New Issue Market - Functions - Methods of Issue.

UNIT III: Stock Market (6 Hours)

Stock Market - Functions of Stock Exchanges.

UNIT IV: Listing of Securities (6 Hours)

NSE - Procedures - **Advantages of Listing*** - Screen Based Trading Settlement - Depository - Advantages - Depository Participants (DP) - Demat Accounts.

UNIT V: SEBI (6 Hours)

SEBI - Functions of SEBI - Investors' Protection in Primary Market.

Extra Credit

Case Study

* Self Learning

Activities 1. Quiz 2. Group Discussion

Text Book

- Gordon E., & Natarajan K. (2025). Financial Markets and Services, Himalaya Publishing House, New Delhi [Unit I-V; 380.8].

Reference Books

- Gurusamy, S. (2024). Essentials of Financial Services, Tata McGraw Hill Education Pvt. Ltd., New Delhi [380.36].
- Punithavathi Pandiyan. (2024). Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
- Avadhani, V.A., (2025). Indian Capital Market, Himalaya Publishing House.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb19_mg09/preview • https://www.classcentral.com/course/nyif-capital-markets-18369
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=wcJ1UAozBbY • https://www.youtube.com/watch?v=ZXYgGtiPKR4 • https://www.youtube.com/watch?v=OJOQvaxK_74
Other online resources	<ul style="list-style-type: none"> • https://investor.sebi.gov.in/pdf/reference-material/beginners.pdf • https://www.researchgate.net/profile/Tamunonimim_Ngerebo • http://cbseacademic.nic.in/web_material/Curriculum19/Class_XII/793_Capital_Market_Operations.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Define the structure and importance of capital markets, and distinguish between primary and secondary markets.	K1
CO2	Understand the functions of the New Issue Market and the various methods through which securities are issued.	K2
CO3	Analyze the functions of stock exchanges and their role in the capital market, including the trading process.	K3
CO4	Explain the procedures for listing securities, and understand the concept of screen-based trading and depository systems.	K4
CO5	Evaluate the role and functions of SEBI, and understand how it protects investors in the primary market.	K5
CO6	Assess the impact of Demat accounts, depository participants, and the settlement process in modern capital market operations.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	3	1	0	3
CO3	1	3	9	3	1	1
CO4	1	1	3	9	3	1
CO5	3	1	1	3	9	3
CO6	1	3	3	1	3	9
Weightage	18	20	20	17	17	20
Weighted percentage of course contribution to	16.1%	17.9%	17.9%	15.2%	15.2%	17.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO3, PO6	PO4	PO5
CO3 / K3	PO3	PO2, PO4	PO1, PO5, PO6	
CO4 / K4	PO4	PO3, PO5	PO1, PO2, PO6	
CO5 / K5	PO5	PO1, PO4, PO6	PO2, PO3	
CO6 / K6	PO6	PO2, PO3, PO5	PO1, PO4	

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Capital Market Operations** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO7	Core Course	COMPANY ACCOUNTS - II	Lecture	5	5

Course Description:

This course provides an in-depth understanding of advanced corporate accounting practices, focusing on corporate restructuring, internal reconstruction, and liquidation. It covers the preparation of financial statements for holding companies, banking companies, and insurance companies, in compliance with relevant accounting standards. The course equips students with the knowledge and analytical skills required for handling complex corporate financial transactions.

Course Objectives:

- To introduce the concepts and accounting procedures for corporate restructuring, including amalgamation, absorption, and external reconstruction.
- To explain the process of internal reconstruction and liquidation, including accounting entries and preparation of final statements.
- To develop an understanding of holding company accounts and the preparation of a consolidated balance sheet.
- To provide knowledge on banking company accounts, including the treatment of non-performing assets and calculation of rebate on bills discounted.
- To impart skills in preparing accounts of insurance companies, including valuation balance sheets and revenue accounts.
- To enhance problem-solving abilities in corporate financial reporting through the application of relevant accounting standards.

UNIT - I: Accounting for Corporate Restructuring (15 Hours)

Amalgamation (AS-14) - Purchase Consideration - Merger Method - Purchase Method - Absorption and External Reconstruction.

UNIT - II: Internal Reconstruction and Liquidation (15 Hours)

Alteration of Share Capital - Procedure for Reducing Share Capital - Accounting Entries on Internal Reconstruction. Liquidation - Liquidator's Final Statement of Account - Liquidator's Remuneration.

UNIT - III: Accounts of Holding Companies (15 Hours)

Accounts of Holding Companies (AS 21) - Capital and Revenue Profits - Minority Interest - Cost of Control or Capital Reserve - Preparation of Consolidated Balance sheet (Excluding Inter-company Holdings and Chain Holdings).

UNIT - IV: Accounts of Banking Companies (15 Hours)

Accounts of Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.

UNIT – V: Accounts of Insurance Companies (15 Hours)

Accounts of Insurance Companies - Life Insurance - Valuation Balance Sheet - Revenue Account. Fire and Marine Insurance - Preparation of Revenue account and Profit and Loss Account.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Data Collection (Company Final Accounts Annual Report) 2. Quiz
3. Models (Issue & Valuation of Shares).

Text Book:

- Reddy, T.S. & Murthy, A. (2025). **Corporate Accounting**. Margham Publications. Chennai [Unit I-V; 380.14].

Reference Books:

- Jain, S.P and Narang, K. (2025). **Advanced Accountancy - Volume II**. Kalyani Publishers. Ludhiana [380.11].
- Gupta, R.L and Radhasamy, M. (2025). **Advanced Accountancy - Volume II**. Sultan Chand & Sons, New Delhi.
- Shukla, M.C. and Grewal, T.S. (2024). **Advanced Accountancy - Volume II**. S.Chand & Sons, New Delhi.

Marks Scheme

Section A (1*20=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice Questions	21(a) Problem 21(b) Problem 22(a) Problem 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Problem	Questions 26 to 30 Problems only.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg53/preview
E-content	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://www.slideshare.net/MohitSinghal19/cost-overhead • https://www.slideshare.net/ajitmmu/labour-cost-control • https://www.slideshare.net/faizchhipa/labour-cost-43232353
Other online resources	<ul style="list-style-type: none"> • http://sdeuoc.ac.in/?q=content/mcom-study-material • http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf • https://www.youtube.com/watch?v=pGymzuGAKj8&ab_channel=CA.NareshAggarwal • https://www.youtube.com/watch?v=LmGj4DJ02ko&ab_channel=CollegeTutor

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Explain the concepts and accounting procedures related to corporate restructuring, including amalgamation, absorption, external reconstruction, and internal reconstruction, along with the process of liquidation.	K1
CO2	Apply the accounting standards and procedures for preparing financial statements of holding companies, banking companies, and insurance companies in compliance with statutory requirements.	K2
CO3	Analyze the methods of preparing holding company accounts, including adjustments for minority interest, cost of control, and consolidated balance sheets.	K3
CO4	Evaluate accounting practices for banking companies, including treatment of NPAs, rebate on bills discounted, and preparation of profit & loss accounts and balance sheets.	K4
CO5	Evaluate accounting practices for life, fire, and marine insurance companies, including preparation of valuation balance sheets, revenue accounts, and profit & loss accounts.	K5
CO6	Create comprehensive final accounts and financial reports for complex corporate entities using relevant accounting standards and principles.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	3	3	1	1	3
CO3	9	3	9	3	3	3
CO4	3	9	9	9	3	3
CO5	3	9	9	9	3	3
CO6	9	3	9	3	9	9
Weightage	42	30	40	25	20	24
Weighted percentage of course contribution to	23.2%	16.6%	22.1%	13.8%	11.0%	13.3%

Course Outcomes mapped with knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1	PO2, PO3, PO6	PO4, PO5	-
CO3 / K3	PO1, PO3	PO2, PO4, PO5, PO6	-	-
CO4 / K4	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO5 / K5	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO6 / K6	PO1, PO3, PO5, PO6	PO2, PO4	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Company Accounts - II** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO8	Core Course	INCOME TAX LAW AND PRACTICE	Lecture	6	5

Course Description:

The "Income Tax Law and Practice" course provides an in-depth understanding of the key principles, provisions, and practices related to income tax law in India. The course covers the basic concepts of income tax, including income types, tax incidence, and exemptions. Students will explore various heads of income, including salaries, house property, business, profession, and capital gains, as well as the relevant provisions for computing taxable income. The course also focuses on the assessment procedures, tax authorities, and compliance requirements, including PAN, TDS, and advance tax payments.

Course Objectives:

- To introduce the basic concepts of income tax, including the definitions of assessee, persons, income, and capital, and understand the incidence of tax and exempted incomes.
- To provide detailed knowledge of income computation under the head "Salary," including allowances, perquisites, deductions, and tax liability calculations.
- To explain the computation of income from house property, including income from let-out and self-occupied properties, and applicable deductions.
- To understand the taxation of business and profession incomes, including allowable and disallowable expenses, depreciation, and capital gains taxation.
- To familiarize students with the process of assessing income from other sources, and the procedures for tax assessment, filing returns, and handling tax authorities.

UNIT I: Basic Concept of Income Tax (18 Hours)

Income Tax - **Features*** - History - Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Capital and Revenue - **Residential Status#** - Incidence of Tax - Exempted Incomes.

UNIT II: Income from Salary (18 Hours)

Salary - Definition - Computation of Income under the Head Salaries - Basis of Charge - **Different Forms of Salary#** - Allowances - Perquisites and their Valuation - Deduction from Salary - Provident Funds - Deductions under Section 80C - Calculation of Tax Liability on Salary Income.

UNIT III: Income from House Property (18 Hours)

House Property - Computation of Income under the Head Income from House Property - Basis of Charge - Determination of Annual Value - Income from Let Out Property - **Self Occupied Property#**- Deductions Allowed.

UNIT IV: Income from Business/ Profession & Capital Gains (18 Hours)

Income from Business - Allowable and Disallowable Incomes and Expenses - **Depreciation U/s 32*** - Computation of Taxable Income of Business. Profession - Computation of Taxable Income from Profession - Capital Gains Computation of Income from Capital Gains - **Basis of Charge*** - Computation of Long-term and Short-term - Capital Gains - Exemptions 54 only.

UNIT V: Income from Other sources and Assessment Procedures (18 Hours)

Computation of Income from Other Sources - Assessment Procedure - Tax Liability of Individuals - Permanent Account Number (PAN), Tax Deducted at Source. Advance Payment of Tax. Income Tax Authorities. Appeal, Revision and Penalties (Theory Only).

Extra Credit:

Case Study

* Self Learning

Activities :1. Debate.2. Quiz 3. Chartwork (various heads of Income and their provisions)

Text Book

- Gaur, V.P. Narang, Puja Gaur, D.B., & Rajeev Puri. Income Tax Law and Practice, Kalyani Publishers, New Delhi [Unit I-V]

Reference Books

- Reddy, T.S., & Hari Prasad, Y. Income Tax Law and Practice, Margham Publications, Chennai
- Mehrotra, H.C. Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
- Vinod K. Singhania. Students Guide to Income Tax Law and Practice, Taxman Publishers, New Delhi.
- Raj K Agrawal, Hand Book on Income Tax, Bharat Law House, New Delhi.

Mark Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
1 to 20 Multiple Choice Questions	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
E-content	<ul style="list-style-type: none"> • https://www.slideshare.net/123456789ASHU/introduction-to-income-tax • https://www.youtube.com/watch?v=Qgt8I3Pqg-Q&ab_channel=CAdilipbadlani • https://www.slideshare.net/anandkankni/income-under-head-salaries • https://www.youtube.com/watch?v=_2Tujn58IqA&ab_channel=CAdilipbadlani • https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation • https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PLLgIVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy

	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel
Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf • http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf • https://www.icai.org/post.html?post_id=15923

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the basic concepts of income tax, including definitions, residential status, and the types of income and exemptions.	K1
CO2	Compute income from salaries, including the different forms of salary, allowances, perquisites, and deductions available.	K2
CO3	Calculate income from house property, including the determination of annual value and the application of deductions.	K3
CO4	Analyze and compute income from business, profession, and capital gains, including the allowable expenses and exemptions under Sections 32 and 54.	K4
CO5	Compute income from other sources and understand the income tax assessment procedures, including the use of PAN, TDS, and advance tax payments.	K5
CO6	Apply the provisions of income tax law to real-life scenarios, including the preparation of tax returns and compliance with assessment procedures.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	1	0
CO3	1	3	9	3	1	1
CO4	1	1	3	9	3	1
CO5	0	1	1	3	9	3
CO6	3	1	1	1	3	9
Weightage	17	18	18	18	17	17
Weighted percentage of course contribution to	16.2%	17.1%	17.1%	17.1%	16.2%	16.2%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3	PO4, PO5	PO6
CO3 / K3	PO3	PO2, PO4	PO1, PO5, PO6	-
CO4 / K4	PO4	PO3, PO5	PO1, PO2, PO6	-
CO5 / K5	PO5	PO4, PO6	PO2, PO3	PO1
CO6 / K6	PO6	PO1, PO5	PO2, PO3, PO4	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Income Tax Law and Practice** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO9	Core Course	INSURANCE AND RISK MANAGEMENT	Lecture	5	4

Course Description:

The "Insurance and Risk Management" course explores the fundamental concepts, principles, and types of insurance, as well as the processes involved in managing risk. Students will gain a comprehensive understanding of various insurance sectors, including life, fire, marine, motor, and health insurance. The course also delves into the importance of insurance businesses, their regulatory framework (IRDA), and risk management techniques. By the end of the course, students will understand the mechanisms used to mitigate and manage risks in both individual and business contexts.

Course Objectives:

- To provide students with an understanding of the features, essentials, and characteristics of insurance contracts and the different kinds of insurance organizations.
- To explain the evolution, principles, and procedures of life insurance, including the classification of policies and the role of the Life Insurance Corporation of India.
- To equip students with knowledge of fire and marine insurance, including their principles, types of policies, claims, and the process of obtaining these insurances.
- To introduce students to motor and miscellaneous insurances, including motor vehicle, personal accident, crop, cattle, and property insurance, and understand the role of private companies in these sectors.
- To explore risk management, including the identification, measurement, and management of different types of risk, and techniques such as pooling arrangements, risk retention, and reduction.

UNIT - I: Insurance Contract (15 Hours)

Insurance Business - Insurance Contract - Features, Essentials and **Characteristics*** - Difference between Contract and Wagering Agreement - Kinds of Insurance Organisations. Insurance - Functions - Importance - Benefits - **Classification#**. IRDA - **Objectives***, Duties, Power, and Functions

UNIT - II: Life Insurance (15 Hours)

Life Insurance - Evolution - Principles - Difference between Insurance and Assurance - Features - Procedures for Effecting Life Insurance - Classification of Policies - Assignment and Nomination of Life Policies - Life Insurance Corporation of India.

UNIT - III: Fire and Marine Insurance (15 Hours)

Fire Insurance - Principles - Distinction between Life, Fire and Marine Insurances - Procedure for taking Fire Insurance Policy - **Types of Fire Policies*** - Fire Insurance Claims. Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Procedure for taking Marine Insurance Policy - Kinds - **Marine Losses#**.

UNIT - IV: Motor and Miscellaneous Insurance (15 Hours)

Motor Vehicle and Personal Accident Insurance - **Health Insurance#** - Crop Insurance - Cattle Insurance - Property Insurance - Health Insurance - Pension Plans - Role of Private Companies in Insurance. Bancassurance - Origin - Types – Benefits.

UNIT V: Risk Management (15 Hours)

Risk - Definition - **Types of Risk*** – Risk Management - Objectives - Risk Identification and Measurement - Pooling Arrangements and Diversification of Risk - Risk Retention and **Reduction Decisions#**.

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect various types of communication letters 2. Role play

Text Book

- Periyasamy, P. (2025). Principles and Practice of Insurance. Himalaya Publishing House, Mumbai [Unit I-V; 380.39].

Reference Books

- Gupta, P.K. (2024). Insurance and Risk Management, Himalaya Publishing House, Mumbai.
- Mish, M N. (2024). Insurance. Sultan Chand & Sons, New Delhi.
- Inderjit Singh & Rakesh Katyal. (2022). Fundamentals of Insurance. Kalyani Publishers, Ludhiana.
- Panda Ghanshyam. (2023). Principles and Practice of Insurance. Kalyani Publishers, Ludhiana.

Online Resources

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/cec20_mg24/preview• https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
E-content	<ul style="list-style-type: none">• https://www.youtube.com/watch?v=hapKVJuQh-U• https://www.youtube.com/watch?v=PYWYMWG62Xc• https://www.youtube.com/watch?v=IbhuV9xS8vc
Other online resources	<ul style="list-style-type: none">• https://www.turtlemint.com/what-is-insurance/• https://nios.ac.in/media/documents/VocInsServices/m2--f2.pdf• https://byjus.com/govt-exams/principles-of-insurance/

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the nature, features, and characteristics of insurance contracts, as well as the roles and functions of insurance organizations and regulatory bodies like IRDA.	K1
CO2	Learn about life insurance principles, procedures, and policy classifications, and understand the role of the Life Insurance Corporation of India.	K2
CO3	Understand fire and marine insurance, including principles, types of policies, claims processes, and the distinction between life, fire, and marine insurance.	K3
CO4	Gain knowledge of motor, personal accident, health, crop, and property insurance, and explore the role of private companies in the insurance sector.	K4
CO5	Grasp risk management concepts, including risk identification, measurement, and strategies such as pooling arrangements, diversification, and retention.	K5
CO6	Apply the knowledge of risk management to real-world scenarios, including the use of risk reduction strategies and insurance products.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	3	9	1	1	0	3
CO3	1	3	9	1	3	0
CO4	0	1	3	9	3	1
CO5	1	0	3	3	9	3
CO6	3	1	0	3	3	9
Weightage	17	17	17	17	19	19
Weighted percentage of course contribution to	16.0%	16.0%	16.0%	16.0%	17.9%	17.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO2	PO1, PO6	PO3, PO4	PO5
CO3 / K3	PO3	PO2, PO5	PO1, PO4	PO6
CO4 / K4	PO4	PO3, PO5	PO2, PO6	PO1
CO5 / K5	PO5	PO3, PO4, PO6	PO1	PO2
CO6 / K6	PO6	PO1, PO4, PO5	PO2	PO3

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Insurance and Risk Management** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO10	Core Cours	COMPANY LAW	Lecture	5	4

Course Description:

The "Company Law" course provides a thorough understanding of the legal framework governing the formation, operation, and dissolution of companies. It covers the various types of companies, the process of formation, and the key legal documents involved, such as the Memorandum and Articles of Association. Students will also learn about company management, including the roles and responsibilities of directors and company secretaries, as well as the procedures for meetings, resolutions, and winding-up processes. This course is essential for those looking to understand the legal aspects of managing a company.

Course Objectives:

- To introduce students to the concept of a company, its types, characteristics, and distinctions from other forms of business organization, such as partnerships.
- To explain the stages and processes involved in the formation of a company, along with the legal documents like the Memorandum of Association and Articles of Association.
- To provide knowledge on the prospectus, debentures, and shares, including the differences between them and the legal requirements for their issuance.
- To explore the management of a company, focusing on the roles, rights, duties, and responsibilities of directors, as well as the appointment and functions of the company secretary.
- To teach students about the different types of meetings and resolutions within a company, along with the procedures for winding up and the powers and duties of a liquidator.

UNIT - I: Introduction to Company (15 Hours)

Company - Characteristics - Kinds - One Person Company - Dormant Company - Associate Company - Private Company Vs. Public Company - Company Vs. Partnership - Limited Liability Partnership - Lifting of Corporate Veil.

UNIT - II: Formation of a Company (15 Hours)

Formation of a Company - Stages in Formation of a Company. Promoters - Functions - Duties - Limitations - Remuneration - Memorandum of Association - Doctrine of Ultra Vires - Articles of Association - Alteration of Memorandum and Articles of Association - Doctrine of Indoor Management.

UNIT - III Prospectus and Debentures (15 Hours)

Prospectus - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus. Shares and Debentures - Kinds - Differences between Shares and Debentures - Share Certificate Vs. Share Warrant - Transfer and Transmission of Shares.

UNIT – IV: Company Management (15 Hours)

Company Management: Appointment, Rights and Duties of Directors - Qualification - Disqualification - Removal of Directors - Managing Director Vs. Manager - Key Managerial Personnel. Company Secretary - Appointment - Qualification - Disqualification - Duties - Liability.

UNIT – V: Meeting and Resolutions and Winding Up (15 Hours)

Meeting and Resolutions - Kinds of Meeting - Essentials for Valid Meeting. Agenda - Minutes - Quorum. Resolution Types - Registration of Resolution. Winding up - Modes - Procedures - Duties and Powers of Liquidator.

Extra Credit:

Case Study

* Self Learning

- Activities: 1. Role Play - Conduct of Board Meetings,
2. Model - Drafting of documents like memorandum of Association.
3. Collection of documents - Annual Report, Prospectus, etc.

Textbook

- Kapoor, N.D. (2025). Elements of Company Law, Sultan Chand and Sons, New Delhi [Unit I-V; 341.1].

Reference Books

- Balachandran, V. & Govindarajan, M. (2024). A Student Hand Book on Company Law and Practice. Vijay Nicole Imprints Private Ltd., Chennai.
- Abdul Gafoor, PMS & Thothadri, S. (2024). Company Law, Vijay Nicole Imprints Private Limited, Chennai.
- Shukla S.M., Jain K. & Mahajan, P. (2024). Company Law, Sahitya Bhawan, New Delhi.
- Avtar Singh. (2023). Company Law. Eastern Book Company, New Delhi.
- Anandharaman, K.S. (2023) Lectures on Company Law, Lexis Nexis; First Edition

Online Resources

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
E-content	<ul style="list-style-type: none">• https://www.youtube.com/watch?v=hk15Hrp7LaQ• https://www.youtube.com/watch?v=3o_7vjNBu7Q• https://www.youtube.com/watch?v=q0G-RzvBqWk
Other online resources	<ul style="list-style-type: none">• https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf• https://www.icsi.edu/media/webmodules/CompanyLaw.pdf• http://ebooks.lpu.de.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf• https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the types of companies, their characteristics, and the legal distinctions between companies and other business organizations.	K1
CO2	Learn the stages and processes involved in forming a company, and understand the significance of the Memorandum and Articles of Association.	K2
CO3	Gain an understanding of the legal aspects of issuing prospectuses, debentures, and shares, and the procedures for their transfer and transmission.	K3
CO4	Acquire knowledge of company management, including the appointment, rights, and duties of directors and company secretaries.	K4
CO5	Understand the types of meetings and resolutions within a company, and the legal procedures involved in winding up and the powers of liquidators.	K5
CO6	Apply the legal knowledge of company law in practical scenarios, including managing meetings, resolutions, and the winding-up process.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	1	0	0	0	1
CO2	3	3	0	1	1	0
CO3	9	3	9	0	3	1
CO4	9	1	1	3	1	0
CO5	3	9	9	3	0	1
CO6	9	3	3	9	0	0
Weightage	42	20	22	16	5	3
Weighted percentage of course contribution to	38.9%	18.5%	20.4%	14.8%	4.6%	2.8%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	-	PO2, PO6	PO3, PO4, PO5
CO2 / K2	-	PO1, PO2,	PO4, PO5	PO3, PO6
CO3 / K3	PO1, PO3	PO2, PO5	PO6	PO4
CO4 / K4	PO1	PO4	PO2, PO3, PO5	PO6
CO5 / K5	PO2, PO3	PO1, PO4	PO6	PO5
CO6 / K6	PO1, PO4	PO2, PO3	-	PO5, PO6

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the Company Law course in the B.Com., Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO11	Core Cours	AUDITING AND DUE DILIGENCE	Lecture	5	5

Course Description:

The "Auditing and Due Diligence" course provides students with an in-depth understanding of the principles and practices of auditing, including its scope, objectives, and standards. The course also focuses on the importance of internal control systems, the process of vouching, and audit evidence. Students will also gain knowledge about the audit of limited companies and computerized accounting systems. A significant portion of the course is dedicated to the concept of due diligence, its importance, and its application in various types of transactions.

Course Objectives:

- To introduce the fundamental principles, objectives, and scope of auditing, and to differentiate between auditing and accounting.
- To examine the auditing standards (AAS) and their application in ensuring the quality of audits.
- To explore the internal control system, the audit process, and the role of vouching in verifying financial transactions.
- To understand audit evidence, its types, reliability, and methods of obtaining it, and the auditor's duties regarding depreciation and reserves.
- To learn the processes and techniques of auditing limited companies, including the audit of share capital, dividends, and computer-based accounting systems.
- To develop an understanding of due diligence, its objectives, scope, process, and its comparison with auditing, with an emphasis on practical applications in various transactions.

UNIT I: Introduction to Auditing and Auditing Standards (15 Hours)

Auditing - Definition - Evolution - Scope - Objectives - **Auditing Vs. Accounting*** - Classification - Benefits - Limitations Basic Principles for Governing an Audit. Auditing and Assurance Standards (AAS) - Objectives - Functions - AAS-1 to AAS-7.

UNIT II: Internal Control System and Vouching (15 Hours)

Internal Control System - Nature - Objectives - Internal Check - Objectives and Principles Regards: Wage Payments, Cash Sales, Cash Purchase - Procedure of Audit - Audit Programme - Vouching of Cash Transactions, Trading Transactions and Impersonal Ledgers - **Types of Voucher*** - Valuation and Verification of Assets and Liabilities - Verification Vs. Vouching - Verification Vs. Valuation.

UNIT III: Audit Evidence, Depreciation & Reserves (15 Hours)

Audit Evidence - Types - Reliability of Audit Evidence - Methods to Obtain Audit Evidence - **Causes*** - Auditors Duties Regarding Depreciation - Reserves - Classification of Reserves - Secret Reserves - **Auditors Duties#** Regarding Secret Reserves.

UNIT IV: Audit of Limited Companies (15 Hours)

Share Capital Audit - Share Transfer Audit - Divisible Profit and Dividend. Apportionment, Qualification, Rights, Duties and **Liabilities of Company Auditors** - Audit Reports. Auditing of Computerized Accounting - Role of Auditor in EDP Environment - Role of AI in Auditing.

UNIT V: Due Diligence (15 Hours)

Due Diligence - Concept - Need - Scope - Importance - Objectives - Scope -- Types - Factors to be Kept in Mind While Conducting Due Diligence - Process of Due Diligence - Transactions Requiring Due Diligence - Documents to be Checked in Due Diligence Process - Due Diligence Vs. Auditing - Data Room in Due Diligence - Contents of a Due Diligent Report.

Extra Credit:

Case Study

* Self Learning

Activities : 1.Report Collection 2.Viste Local Audit Office

Text Book

- Tandon, B.N., Sudharsanam, S. & Sundarabahu, S. (2025). Hand Book of Practical Auditing, S. Chand & Co., New Delhi [Unit I-V; 380.2].

Reference Books

- Dingar Pagare, (2024). Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi [380.18].
- Batra, V.K., & Bagarrta, K.C. (2024). Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Jagadish Prakash. (2024). Auditing. Kalyani Publishers, Ludhiana.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=zuaVL3PMqj4&ab_channel=DrSHIVAJIRSHELKE • https://www.slideshare.net/gopikrishz/auditing-46200775 • https://www.slideshare.net/AjayNazarene/unit-4-vouching • https://www.slideshare.net/ali03444/audit-evidence-presentation • https://www.slideshare.net/EasyStudy3/chapter-audit-report • https://slideplayer.com/slide/7903131/
Other online resources	<ul style="list-style-type: none"> • http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf • http://www.gdcbemina.com/docs/Auditing.pdf • https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf • http://www.universityofcalicut.info/SDE/BCom_Auditing.pdf • http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the basic concepts, scope, and objectives of auditing, and distinguish between auditing and accounting.	K1
CO2	Learn about auditing standards (AAS) and their significance in maintaining audit quality.	K2
CO3	Gain knowledge of internal control systems, auditing procedures, and the vouching of transactions and ledgers.	K3
CO4	Develop an understanding of audit evidence, the auditor's role in verifying assets and liabilities, and the duties regarding depreciation and reserves.	K4
CO5	Understand the process and responsibilities involved in auditing limited companies, including the audit of computerized accounting systems.	K5
CO6	Acquire knowledge of due diligence, its importance, process, and comparison with auditing, and apply it to transactions requiring due diligence.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	1
CO2	9	3	3	1	3	1
CO3	3	9	9	3	3	1
CO4	3	9	3	9	3	3
CO5	1	3	9	9	9	3
CO6	1	3	3	9	3	9
Weightage	26	30	28	31	22	18
Weighted percentage of course contribution to	16.8%	19.4%	18.1%	20.0%	14.2%	11.6%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2	PO3, PO5, PO6	PO4
CO2 / K2	PO1	PO2, PO3, PO5	PO4, PO6	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5	PO6	-
CO4 / K4	PO2, PO4	PO1, PO3, PO5, PO6	-	-
CO5 / K5	PO3, PO4, PO5	PO2, PO6	PO1	-
CO6 / K6	PO4, PO6	PO2, PO3, PO5	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Auditing and Due Diligence** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25NM ECO 2.1	NME	PRINCIPLES OF ACCOUNTANCY	Lecture	2	2

Course Description:

The "Principles of Accountancy" course provides a foundational understanding of accounting concepts, practices, and procedures. Students will learn the core aspects of accounting, including the journal and ledger entries, subsidiary books, and bank reconciliation statements. The course also introduces the concept of depreciation accounting and the preparation of final accounts for sole traders. This course is designed to help students develop practical skills in handling basic accounting records and preparing financial statements.

Course Objectives:

- To introduce the basic concepts and conventions of accounting and the rules of the double-entry system.
- To familiarize students with the journal and ledger entries and the preparation of a trial balance.
- To provide knowledge on various subsidiary books used in accounting, such as purchase, sales, and cash books.
- To teach the preparation of bank reconciliation statements and their importance in accounting.
- To explain the concept of depreciation and the methods used for its calculation.
- To equip students with the skills needed to prepare final accounts for sole traders, including adjustments and closing entries.

UNIT I: Journal and Ledger (6 Hours)

Definition of Accounting - Accounting Concepts and Conventions - Double entry system-Rules -Advantages* - Journal - Ledger - Trial Balance.

UNIT II: Subsidiary Books (6 Hours)

Purchase Day Book - Sales Day Book - Cash Book - Petty Cash Book.

UNIT III: Bank Reconciliation Statement (6 Hours)

Bank Reconciliation Statement# - Purpose* - Preparation (Simple Problems Only).

UNIT IV: Depreciation accounting (6 Hours)

Depreciation Accounting# - Meaning - Causes* - Methods - Straight Line Method - Written Down Value Method (Simple Problems Only)

UNIT - V: Final Accounts (6 Hours)

Final Accounts of Sole Trader# - Adjustment and Closing Entries - (Simple Problems Only).

Extra Credit:

Case Study

* Self Learning

Activities : 1.Quiz 2.Grop Discussion 3.Chart Work

Marks Scheme

Theory :20% Marks Problems: 80%	Total 75 Marks
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Text Book

- Reddy, T.S., & Murthy, Y. (2025). Financial Accounting, Margham Publications, Chennai [Unit I-V; 380.15].

Reference Books

- Jain, S.P., & Narang, K.L. (2025). Financial Accounting, Kalyani Publications, Ludhiana [380.1].
- Gupta, R.L. & Radhaswamy, M. (2025). Financial Accounting. Sultan Chand & Sons.
- Gupta, R.L and Gupta, V.K. (2025). Financial Accounting, Sultan Chand & Sons, New Delhi.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2024). Advanced Accounts, S. Chand & Co., New Delhi.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_mg23/preview • https://onlinecourses.swayam2.ac.in/cec20_mg02/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=nUgQYs47w2U • https://www.youtube.com/watch?v=vuetn_PQOvM • https://www.youtube.com/watch?v=Y4azRCTTWoU • https://www.learnpick.in/prime/documents/ppts/details/4026/accounting-concepts-principles
Other online resources	<ul style="list-style-type: none"> • https://drive.google.com/file/d/0B_V4Kkm2koFgOUk3VDB1b0hNUEk/view • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the basic accounting concepts, conventions, and the rules of the double-entry system.	K1
CO2	Gain practical knowledge of journal and ledger entries and the preparation of a trial balance.	K2
CO3	Learn to prepare subsidiary books such as purchase, sales, cash, and petty cash books.	K3
CO4	Understand the purpose and preparation of bank reconciliation statements.	K4
CO5	Learn the concepts of depreciation accounting and be able to apply methods like Straight Line and Written Down Value.	K5
CO6	Prepare final accounts for a sole trader, including handling adjustments and closing entries.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	1
CO2	9	9	3	1	1	0
CO3	3	9	9	3	1	1
CO4	3	3	9	9	3	1
CO5	3	3	3	9	9	3
CO6	1	3	9	3	9	9
Weightage	28	30	34	26	23	15
Weighted percentage of course contribution to	17.9%	19.2%	21.8%	16.7%	14.7%	9.6%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2	PO3, PO4, PO6	PO5
CO2 / K2	PO1, PO2	PO3	PO4, PO5	PO6
CO3 / K3	PO2, PO3	PO1, PO4	PO5, PO6	-
CO4 / K4	PO3, PO4	PO1, PO2, PO5	PO6	-
CO5 / K5	PO4, PO5	PO1, PO2, PO3, PO6	-	-
CO6 / K6	PO3, PO5, PO6	PO2, PO4	PO1	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Principles of Accountancy** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - V		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25NME CO2.2	Core Course: I	PERSONAL INVESTMENT MANAGEMENT	Lecture	2	2

Course Description:

The "Personal Investment Management" course is designed to provide students with a comprehensive understanding of various investment options, investment principles, and avenues available for personal investment. The course covers different types of investments such as bank deposits, post-office schemes, company bonds, and mutual funds, as well as the securities market. It also highlights the importance of investor protection, focusing on regulatory bodies like SEBI and stock exchanges.

Course Objectives:

- To introduce the concept and importance of investments, including the principles and objectives of investment.
- To explore the different types of investment avenues available in bank deposits, including fixed deposits and savings accounts.
- To examine the range of post-office investment schemes and company bonds/fixed deposits, emphasizing their features and advantages.
- To provide an understanding of the securities market, including IPOs, stock exchanges, and mutual fund investments.
- To emphasize the importance of investor protection and the role of SEBI and stock exchanges in safeguarding investor interests.

UNIT I: Investment (6 Hours)

Investments - Concepts - Importance - Alternative Forms of Investment - Objectives of Investment - Principles - Types - Calculation of Simple Interest - Compound Interest.

UNIT II: Investment Avenues in Bank Deposit (6 Hours)

Bank Investment - Types - Features - **Advantages*** - Fixed Deposit - Savings Bank Account - **Recurring Deposit#** - Current Account.

UNIT III: Post Office Investments and Company Bonds and Deposits (6 Hours)

Post Office Investments - NSC, POTD, POSB, PPF - Features - Advantages
Company Debentures/ Bonds - Company Fixed Deposit - Types - Features-
Advantages*.

UNIT IV: Securities Market and Mutual Funds (6 Hours)

Securities Market - Primary Market - IPO - Book Building - Secondary Market - Stock Exchanges - Functions - **Trading in Stock Exchanges#** - Advantages of Investing in Shares - Features of Mutual Fund Investments - Types - **Advantages***.

UNIT V: Investor Protection (6 Hours)

Role of SEBI and Stock Exchanges in Investor Protection - **Investor Grievance*** and their Redressal System.

Note: 100% Theory only

Extra Credit:

Case Study

* Self Learning

Activities: 1.Forms Collection 2.Local Broker office Visit 3.Documents SEBI.

Text Book

- Preeti Singh. (2025). Investment Management, Himalaya Publications, Mumbai [Unit I-V; 380.37].

Reference Book

- Rustagi, R.P. (2023). Investment Management: Theory and Practice. Sultan Chand & Sons, New Delhi.
- Punithavathy Pandian. (2023). Security Analysis and Portfolio Management. Vikas Publishing House Private Ltd., Mumbai.
- Sulochana, M. (2024). Investment Management, Kalyani Publishers, New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://nptel.ac.in/courses/110/105/110105035/
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=Xed-GTdun8c • https://www.youtube.com/watch?v=KrcacISG4ek • https://www.youtube.com/watch?v=quyijMloSew • https://www.slideshare.net/MHIP1995/stock-exchange-53243893 • https://www.slideshare.net/SayedhadiHedayati/investment-management-67208004
Other online resources	<ul style="list-style-type: none"> • https://www.geektonight.com/investment-management-pdf/ • https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf • https://www.pdfdrive.com/capital-markets-financial-management-and-investment-management-d33414495.html

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Understand the core concepts, importance, and objectives of personal investment, including the basics of simple and compound interest.	K1
CO2	Identify and analyze various types of bank deposits, including fixed deposits, savings accounts, and recurring deposits.	K2
CO3	Evaluate the features, advantages, and types of post-office investments, company bonds, and fixed deposits.	K3
CO4	Examine the structure and functioning of the securities market, including primary and secondary markets, and understand stock trading.	K4
CO5	Understand the features of mutual funds and the benefits of investing in them as a part of personal investment management.	K5
CO6	Gain knowledge of investor protection mechanisms, including the roles of SEBI and stock exchanges in safeguarding investors and addressing grievances.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	1	3
CO2	3	9	3	3	1	3
CO3	3	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	3	3	3	9	3
CO6	3	1	3	3	3	9
Weightage	20	22	24	22	20	22
Weighted percentage of course contribution to	15.4%	16.9%	18.5%	16.9%	15.4%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom’s Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO3, PO6	PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO4, PO6	PO5	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO2, PO3, PO4, PO6	PO1	-
CO6 / K6	PO6	PO1, PO3, PO4, PO5	PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Personal Investment Management** course in the **B.Com., Degree Programme** is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - VI		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO12	Core Course	MANAGEMENT ACCOUNTING	Lecture	6	6

Course Description:

This course in Management Accounting focuses on equipping students with the necessary tools and techniques to analyze and interpret financial data for managerial decision-making. Topics covered include financial statement analysis, ratio analysis, cash flow statements, standard costing, marginal costing, budgeting, and capital budgeting. Emphasis is placed on understanding the theoretical concepts, methods of analysis, and the practical application of management accounting in real-world business environments. Students will develop critical thinking and decision-making skills necessary for planning, controlling, and decision-making in an organization.

Course Objectives:

- Understand the scope, objectives, and principles of management accounting and its distinction from financial and cost accounting.
- Analyze financial statements using various techniques, including trend analysis, common size analysis, and ratio analysis to evaluate business performance.
- Understand the significance of cash flow statements, differentiate them from fund flow statements, and apply standard costing principles, including variance analysis.
- Apply marginal costing techniques and conduct break-even analysis to make informed business decisions, including product mix and make-or-buy decisions.
- Develop, implement, and evaluate various types of budgets, including production, purchase, sales, flexible, and cash budgets, while applying zero-based budgeting in decision-making.
- Apply capital budgeting techniques to evaluate investment decisions using methods like Payback Period, ARR, NPV, Profitability Index, and IRR.

UNIT I: Introduction to Management Accounting & Ratio Analysis (18 Hours)

Management Accounting - Scope - Objectives - Management Accounting Vs. Financial Accounting - Cost Accounting Vs. Financial Accounting. Financial Statement Analysis: Comparative and Common Size Statements - Trend Analysis. Ratio Analysis: Importance - Types: Liquidity, Solvency, Profitability and Turnover Ratios.

UNIT II: Fund Flow and Cash Flow Statements (AS-3) (18 Hours)

Fund Flow Statement - Objectives - Schedule of Changes in Working Capital - Preparation of Fund Flow Statement. Cash Flow Statements (AS-3) - Significance - Cash Flow Statement Vs. Fund Flow Statement - Cash Flow from Operating, Financing and Investing Activities.

Unit III: Marginal Costing: (18 Hours)

Marginal Costing - Features - Marginal Costing Vs Absorption Costing - CVP Analysis - PV Ratio - Contribution - Break Even Analysis - Margin of Safety. Decision Making: Selection of a Product Mix - Make or Buy Decision - Key Factor.

Unit IV: Budgetary Control (18 Hours)

Budget# and Budgetary Control: Nature and Process - **Types of Budgets*** - Production, Purchase, Sales, Flexible and Cash Budgets. ZBB and its relevance in Decision Making.

UNIT V: Capital Budgeting (18 Hours)

Capital Budgeting - **Significance*** - Process - Appraisal Methods - Payback Period - ARR - Discounted Cash Flow - NPV - Profitability Index - IRR.

Extra Credit

Case Study

* Self Learning

Activities :1.Quiz 2.Group Discussion 3 Master Budget

Text Book

- Reddy, T.S. and Hariprasad Reddy, Y. (2025). Management Accounting. Margham Publications, Chennai [Unit I-V; 380.1].

Reference Books

- Sharma, R.K and Shasi, K. Gupta. (2025). Management Accounting. Kalyani Publications, Ludhiana [380.5].
- Maheswari, S.N. (2024). Management. Accounting Sultan Chand & Sons, New Delhi [380.9].
- Arora, M.N. (2024). Management Accounting: Principles and Practice. Himalaya Publishing House.
- Hingorani, N. L., Ramanathan, A., & Grewal, T. S. (2024). *Management Accounting*. Sultan Chand & Sons.

Marks Scheme

Section A (20*1=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple choice questions	21(a)Theory 11(b)Problem 22(a) Problem 12(b)Problem 23(a)Problem 13(b)Problem 24(a)Problem 14(b)Problem 25(a)Problem 15(b)Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec21_cm01/preview • https://onlinecourses.nptel.ac.in/noc19_mg36/preview
E-content	<ul style="list-style-type: none"> • https://youtu.be/VhW8I4aS-Yk • https://youtu.be/5iILpvhY5dc • https://youtu.be/eoA8A-RTlxg • https://youtu.be/_kRkgO5nm7U • https://youtu.be/rn2KV9DkQ2g

Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf • http://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf
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Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall and list the fundamental concepts and objectives of management accounting, and distinguish between management, financial, and cost accounting.	K1
CO2	Explain the importance and methodologies of financial statement analysis—including comparative, common size, and trend analyses—and articulate the various types of ratios (liquidity, solvency, profitability, and turnover) used to assess business performance.	K2
CO3	Prepare and interpret cash flow statements and standard costing reports, and perform material variance analysis in real-world scenarios.	K3
CO4	Employ marginal costing techniques to conduct cost-volume-profit analysis to facilitate informed decision making such as product mix selection and make-or-buy decisions.	K4
CO5	Critically assess and design budgetary control systems by developing various types of budgets and evaluating their effectiveness using methods like Zero-Based Budgeting.	K5
CO6	Develop innovative capital budgeting strategies by applying investment appraisal techniques—to propose sound capital investment decisions.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	3	1	1
CO3	3	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	3	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	18	22	22	22	19	20
Weighted percentage of course contribution to	14.6%	17.9%	17.9%	17.9%	15.4%	16.3%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3, PO4	PO5, PO6	-
CO3 / K3	PO3	PO1, PO2, PO4, PO5	PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO2, PO3, PO4, PO6	PO1	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Management Accounting** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - VI		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO13	Core Course	FINANCIAL SERVICES AND MARKETS	Lecture	6	6

Course Description:

This course offers an in-depth exploration of financial services and markets. Students will study the structure and operation of financial markets, including money and capital markets, and gain insights into various instruments such as money market instruments, derivatives, and methods of new issue (including book building). The curriculum also examines the workings of stock exchanges, modern trading systems, and the regulatory framework enforced by bodies like the SEBI. Additional topics include mutual funds, merchant banking, leasing, factoring, forfaiting, and credit rating systems. Through theoretical study and practical applications, students will develop a comprehensive understanding of the dynamics of financial services and the mechanisms that drive market operations.

Course Objectives:

- Understand the Fundamentals of Financial Services and Markets:
- Examine the Structure and Operations of Stock Exchanges:
- Evaluate Investment Vehicles and Regulatory Frameworks:
- Analyze Alternative Financing Methods:
- Assess Credit Rating and Its Impact on Market Operations:

UNIT I: Introduction to Financial Services (18 Hours)

Financial Services - Concept - Functions - **Characteristics***. Financial Markets - Concept - Constituents - Money Market - Money Market Instruments - Capital Market - Derivatives: Concepts and its Types - Primary Market - Methods of New Issue - **Book Building#**.

UNIT II: Stock Exchange (18 Hours)

Secondary Market - Stock Exchanges - Functions - Listing of Securities -Method of Trading (Screen Based Trading) - Rolling Settlement - **Advantages*** - Depository System - Demat Account - Role of AI in Stock Market Analysis. Securities Exchange Board of India (SEBI) - Constitution - Objectives - Powers - Functions.

UNIT III: Mutual Funds (18 Hours)

Mutual Funds - Features - Classification of Mutual Funds - Advantages - Problems-Mutual Funds in India - SEBI Guidelines relating to Constitution and Management of Mutual Funds.

UNIT IV: Merchant Banking and Leasing (18 Hours)

Merchant Banking - Origin - Scope - Functions - General Obligations and Responsibilities. **Lease Financing#** - Concept - Types - Process - Advantages - **Limitations***.

UNIT V: Factoring, Forfeiting & Credit Rating (18 Hours)

Factoring - Concept - Process - Types - Functions - Advantages. Forfeiting - Advantages - **Differences between Factoring and Forfeiting***. Credit Rating - **Benefits*** - Rating Symbols - Rating Agencies.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Quiz, 2. Field Visit- Financial Consultant's Office 3. Observation of Stock Market Functioning.

Text Book

- Gordon, E. & Natarajan, K. (2025), Financial Markets and Services, Himalaya Publishing House, New Delhi [Unit I-V; 380.34].

Reference Books

- Gurusamy, S. (2024). Financial Markets and Institutions. Vijay Nichole Imprints Pvt. Ltd., Chennai [380.35].
- Vasantha Desai. (2023). Indian Financial System. Himalaya Publishing House, New Delhi.
- Varsney, P.N and Mittal, D.K. (2025). Indian Financial System. Sultan Chand & Sons, New Delhi.
- Khan, M Y. (2024). Indian Financial System. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Online Resources:

Swayam course	• https://onlinecourses.nptel.ac.in/noc20_mg10/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=mvqOhBINWjc • https://www.youtube.com/watch?v=cEu6cOD5C4k • https://www.youtube.com/watch?v=aJJmaZ205_Y&list=PL2BSNiT5viZUa7QrpQHVP2VR89TqbJu-r • https://www.youtube.com/watch?v=28HpCMWfc7k • https://www.youtube.com/watch?v=O7QhxverwMo • https://www.youtube.com/watch?v=2Xrc32ZvM44
Other online resources	<ul style="list-style-type: none"> • http://www.himpub.com/documents/Chapter1321.pdf • https://www.classcentral.com/course/swayam-introduction-to-banking-and-financial-markets-17654 • http://14.139.185.6/website/SDE/sde168.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall and list the fundamental concepts, functions, and characteristics of financial services, and identify the key components and instruments of financial markets.	K1
CO2	Explain the operational structure of stock exchanges, including the processes of listing securities, trading mechanisms, and the role of SEBI in regulating market activities.	K2

CO3	Demonstrate the application of knowledge related to mutual funds, merchant banking, and leasing by classifying their features and evaluating their advantages and challenges in practical scenarios.	K3
CO4	Analyze various financial market instruments by comparing money market instruments with capital market instruments, and by contrasting the processes and benefits of factoring versus forfaiting.	K4
CO5	Critically assess the effectiveness of regulatory frameworks and market operations by evaluating the impact of SEBI guidelines, the integration of AI in stock market analysis, and the practical benefits of credit rating systems.	K5
CO6	Develop innovative strategies for leveraging financial services and market instruments in investment decision making, including designing approaches for effective trade financing and robust credit evaluation systems.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	1	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	1	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	16	20	22	20	20	20
Weighted percentage of course contribution to	13.6%	16.9%	18.6%	16.9%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / K1	PO1	PO2, PO6	PO3, PO4, PO5	-
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO3, PO4, PO6	PO1, PO2	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Financial Services and Markets** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - VI		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO14	Core Course	GOODS AND SERVICES TAX	Lecture	6	6

Course Description:

This course provides an in-depth exploration of the GST regime in India. The course examines the roles and functions of the GST Council. In addition, students will study the mechanisms for the levy and collection of GST, including the detailed scope and schedules under the GST Act, and the determination of supply essentials for CGST/SGST. The curriculum further delves into the registration process under GST, the advantages of compliance, and the procedural aspects for different categories of taxpayers.

Course Objectives:

- Understand the Structure and Evolution of GST:
- Examine the Administrative and Technological Aspects of GST:
- Analyze the Levy and Collection Mechanisms:
- Evaluate Registration Processes and Compliance Requirements:
- Apply Rules for Managing Input Tax Credit and General Procedures:

Unit I: Introduction and Structure of GST (18 Hours)

Indirect Taxes - Direct Tax Vs. Indirect Tax - Goods and Services Tax (GST) - Genesis - Constitutional Amendments - Need, Advantages, Objectives, Features and Impact of GST - Subsuming of Central Taxes. GST Council: Structure and Functions. GST and Technology: Tax Information Exchange System and GST Suvidha Providers - **Structure of GST#** - GST Administration - Appointment of Executive Officers and Administrative Staff - Authorisation of Officers.

Unit II: Levy and Collection of GST (18 Hours)

Supply - **Scope of Supply*** - Schedules under GST Act - Essentials of Supply under CGST/SGST - Types of Supply - Levy of Tax on Interstate and Intrastate Supply of Goods and Services - Treatment of Free Samples under GST - Time, Value and Place of Supply.

Unit III: Registration under GST (18 Hours)

Registration Requirements - **Advantages of Registration under GST*** - Aggregate Turnover Limit for Registration - Compulsory and Deemed Registration - Persons Liable and Not Liable for Registration - Exemption from Registration - Documents Required for Registration - Cancellation of Registration - Grant of Registration to Casual Taxable Persons and Non-resident Taxable Persons.

Unit IV: Input Tax Credit (ITC) (18 Hours)

Input Tax Credit: Documentary Requirement and Conditions for Claiming ITC - Reversal of ITC - **Utilisation of ITC*** - Conditions and Eligibility for Getting ITC - **Restrictions of ITC#** - Availability of Tax Credit in Special Circumstances - ITC in respect of Capital Goods - Restrictions on Period on Available ITC. ITC in respect of Goods Sent for Job-Work - Procedures - Tax Rates on Job Work - Procedural aspects relating to Job Work - Tax Rates on Job Work.

Unit V: General Procedures (18 hours)

Composition Scheme, Reverse Charge, E-Invoicing and E-Way Bill# - Tax Invoice, Credit and Debit Notes: Contents - Time Limit and Manner of Issuing Invoice - Bill of Supply - Refund Voucher. Tax Invoice and Credit or Debit Notes - Transportation of Goods Without Issue of Invoice - Issue of Credit or Debit Note. Returns, Return - e-filing of GST - Payment of Tax and Refunds - Accounts and Records - Assessment and Audit - Offences and Penalties under GST.

Note: 100% Theory only

Extra Credit:

Case Study

* Self Learning

Activities: 1. Collect the various forms relates with Registration and Returns of GST 2. GST Calculations for bill of supply 3. Data Collections: Related with recent amendments.

Text Book

- Balachandran, V. (2025). Goods and Services Tax, Sultan Chand & Co. New Delhi [Unit I-V].

Reference Books

- Datey, V.S. GST - Ready Reckoner. (2025), Taxmann Publication (P) Ltd., New Delhi.
- Mehrotra, H.C. & Agarwal, V.P. (2024) Goods and Service Tax, Sahitya Bhawan Publication, Agra.
- Kamal Garg. (2024). Understanding GST. Barat Law House Pvt. Ltd., New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/noU22_cm05/preview
E-Content	<ul style="list-style-type: none">• https://idtc.icaai.org/gst-topic-wise-study-material-list.html• https://www.youtube.com/watch?v=65XiVjuZYtc&ab_channel=DeltaStep• https://www.youtube.com/watch?v=07orUf5v7dw&ab_channel=Ekeeda-CommerceandManagement
Other online resources	<ul style="list-style-type: none">• https://drive.google.com/file/d/1uZoGSyt1kojGfX3l-MFJbXSAEDWbWCC7/view• https://drive.google.com/file/d/198k1iE_7RU1FPZGxTBUyszxxo-TDEq5CA/view• https://drive.google.com/file/d/1pbLzTjlz-8DE28-KgAYgrKeq4ZwyZVKF/view

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall and list the key concepts of GST, including its genesis, objectives, constitutional framework, and the differences between direct and indirect taxes.	K1
CO2	Explain the structure of GST and the functions of the GST Council, and describe the role of technology in GST administration, including the Tax Information Exchange System and GST Suvidha Providers.	K2
CO3	Demonstrate the ability to apply the principles of levy and collection by determining the time, value, and place of supply for various types of goods and services, and by utilizing the schedules under the GST Act.	K3
CO4	Analyze the GST registration process by comparing the advantages and requirements for different categories of taxpayers, including compulsory, deemed, and exempt registrations, and assess the documentation involved.	K4
CO5	Critically assess the management of Input Tax Credit (ITC) by evaluating the documentary requirements, conditions for claiming ITC, and restrictions imposed on its utilization, including special circumstances and job work procedures.	K5
CO6	Develop comprehensive strategies for GST compliance by designing robust systems and procedures for invoicing, reverse charge mechanisms, e-invoicing, e-way bill implementation, and managing returns, payments, refunds, accounts, and audits.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	0	3
CO2	3	9	3	1	3	1
CO3	1	3	9	3	1	3
CO4	1	3	3	9	3	1
CO5	0	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	15	20	22	20	19	20
Weighted percentage of course contribution to	12.9%	17.2%	19.0%	17.2%	16.4%	17.2%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4	PO5
CO2 / K2	PO2	PO1, PO3, PO5	PO4, PO6	-
CO3 / K3	PO3	PO2, PO4, PO6	PO1, PO5	-
CO4 / K4	PO4	PO2, PO3, PO5	PO1, PO6	-
CO5 / K5	PO5	PO3, PO4, PO6	PO2	PO1
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Goods and Services Tax** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - VI		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO15	Core Course	FINANCIAL MANAGEMENT	Lecture	6	6

Course Description:

This course provides a comprehensive overview of financial management principles and practices essential for effective decision making in modern organizations. It covers the nature, scope, and objectives of financial management, emphasizing the shift from profit maximization to wealth maximization. Students will explore the critical role of financial managers, learn how to compute and interpret the cost of various capital components, and apply various methods to determine the weighted average cost of capital. The curriculum further examines financial planning and capital structure theories, along with tools such as EBIT-EPS analysis and leverage measures.

Course Objectives:

- Grasp the nature, scope, and objectives of financial management and distinguish between profit maximization and wealth maximization.
- Identify and compute different components of the cost of capital including debt,
- Analyze the objectives and factors influencing financial planning.
- Understand the importance and determinants of working capital requirements.
- Develop strategies for effective cash management to meet operational needs.

UNIT - I: Introduction to Financial Management (18 Hours)

Financial Management - Nature - Scope - Objectives - Profit Maximisation Vs. Wealth Maximisation - Significance - Functions of Financial Manager - **Financial Decisions#**.

UNIT - II: Cost of Capital (18 Hours)

Cost of Capital - Importance - Types - Cost of Debt - Redeemable Debt - Irredeemable Debt, Preference Share Capital - **Redeemable Preference Share - Irredeemable Preference Share, Equity Share Capital*** - Dividend Price Method - Dividend Price + Growth Method - Earnings Price Method - Realised Yield Method - Retained Earnings - Weighted Average Cost of Capital (Simple problems only).

UNIT - III: Financial Planning (18 Hours)

Financial Planning - Objectives - **Factors Influencing Financial Planning***- Capital Structure - Factors Determining Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach - EBIT - EPS Analysis. Leverages - Financial - Operating and Composite Leverage.

UNIT - IV: Working Capital Management (18 Hours)

Working Capital - **Need*** - Determinants - Estimation of Working Capital Requirements - Receivables Management - Credit Standards - Credit Terms - Collection Policies.

UNIT - V: Cash Management & Dividend Policy (18 Hours)

Cash Management - **Objectives*** - Dividends - Types of Dividends - Dividend Policy - Objectives of Dividend Policy - Determinants of Dividend Policy - Walter's Model - Gordon's Model.

Extra Credit

Case Study

* Self Learning

Activities: 1. Quiz 2. Capital Structure Model 3. Reports Collection.

Text Book

- Murthy, A. (2025). Financial Management, Margham Publications, Chennai [Unit I-V; 380.36].

Reference Books

- Maheswari, S.N. (2024). Financial Management: Principles and Practice, Sultan Chand and Sons, New Delhi [380.37].
- Sharma & Gupta. (2025). Financial Management, Kalyani Publications, Ludhiana.
- Pandey, I.M. (2023). Financial Management, Vikas Publishing House, New Delhi.
- Prasanna Chandra. (2024). Financial Management, Tata McGraw Hill, Mumbai.

Section A (1*20=20Marks)	Section B (5*5=25 Marks)	Section C (3*10=30 Marks)
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Theory 22(a) Theory 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Theory	26 Theory Question. Questions 27 to 30 Problems only.

Online Resources

Swayam course	• https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
E-content	• https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba • https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210 • https://www.youtube.com/watch?v=C6sVwUStfEA • https://www.youtube.com/watch?v=LmlMFTh6Zco • https://www.youtube.com/watch?v=Yf-VmsLc40k&list=PLIaygP8qeQGUfaP0v6NEIyeY6dEmQI7RJ
Other online resources	• http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf

	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf • https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf
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Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall and list the key concepts of financial management including its nature, scope, objectives, and the roles of a financial manager, as well as differentiate between profit maximization and wealth maximization.	K1
CO2	Explain the various components of the cost of capital, including the methods for calculating the cost of debt, preference share capital, and equity share capital, and describe the concept and importance of the weighted average cost of capital.	K2
CO3	Apply financial planning techniques and capital structure theories to real-world scenarios, including calculating leverage measures (financial, operating, and composite) and performing EBIT-EPS analysis to support strategic decision making.	K3
CO4	Analyze factors influencing working capital needs and critically evaluate receivables management practices such as credit standards, terms, and collection policies to optimize cash flow.	K4
CO5	Assess the effectiveness of various cash management strategies and dividend policies by comparing different models (e.g., Walter's Model and Gordon's Model) and determining their impact on shareholder wealth.	K5
CO6	Develop innovative financial management strategies by integrating cost of capital analysis, financial planning, working capital management, and dividend policy considerations to formulate comprehensive solutions for improving an organization's financial performance.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	1	1	3
CO2	3	9	3	1	1	1
CO3	1	3	9	3	3	1
CO4	1	3	3	9	3	3
CO5	1	1	3	3	9	3
CO6	1	1	3	3	3	9
Weightage	16	20	22	20	20	20
Weighted percentage of course contribution to	13.6%	16.9%	18.6%	16.9%	16.9%	16.9%

Course Outcomes mapped with knowledge level (Revised Bloom's Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO4, PO5	-
CO2 / K2	PO2	PO1, PO3	PO4, PO5, PO6	-
CO3 / K3	PO3	PO2, PO4, PO5	PO1, PO6	-
CO4 / K4	PO4	PO2, PO3, PO5, PO6	PO1	-
CO5 / K5	PO5	PO3, PO4, PO6	PO1, PO2	-
CO6 / K6	PO6	PO3, PO4, PO5	PO1, PO2	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assign. 6 Marks	20 Marks	5 Marks	25 Marks	
KI	1	1	1	3		3	12
K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Financial Management** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD

Programme Code: COMUG1952			Semester - VI		
Course Code	Course Type	Course Title	Category	Hrs/Week	Credit
U25CO16	Core Course	HUMAN RESOURCE MANAGEMENT	Lecture	5	5

Course Description:

This course introduces the fundamental concepts, theories, and practices in Human Resource Management (HRM). It traces the evolution and development of HRM from traditional personnel management to modern strategic HR practices. Emphasis is placed on understanding the functions of HRM, including recruitment and selection, training and performance appraisal, compensation management, and HR audit. In addition, the course explores recent trends such as E-HRM, Strategic HRM (SHRM), International HRM (IHRM), employer branding, competency mapping, and talent management. Through a blend of theoretical insights and practical applications, students are equipped with the knowledge and skills necessary to effectively manage human resources in contemporary organizations.

Course Objectives:

- Comprehend the evolution, significance, and objectives of HRM and differentiate between HRM and traditional personnel management.
- Analyze HR planning processes and the challenges involved, and evaluate the techniques and sources used for effective recruitment and selection.
- Understand the need for training, its various methods, and principles, as well as the processes and challenges associated with performance appraisal and employee development.
- Assess the components and theories of remuneration, along with the factors influencing employee compensation, benefits, and motivation strategies.
- Investigate the objectives and scope of HR audits and critically analyze recent trends such as E-HRM, SHRM, IHRM, employer branding, and talent management in the evolving HR landscape.

UNIT I: Introduction to HRM (15 Hours)

Human Resource Management (HRM) - Evolution and Development of HRM - Significance - Functions - Objectives - **HRM Vs. Personnel Management*** - HRM Policies and Procedures - Qualities of HR Manager. Human Resource Planning - Process - Challenges in Human Resource Planning.

UNIT II: Recruitment & Selection (15 Hours)

Recruitment - Objectives - Process - Factors Affecting Recruitment - Sources of Recruitment - **Recruitment Techniques#**. Selection - **Significance*** - Factors affecting Selection Decisions - Procedure - Tests - Interviews - Placement - Orientation and Induction.

UNIT III: Training & Performance Appraisal (15 Hours)

Training - Benefits - Need - Stages - Principles - Areas of Training - Methods. Performance Appraisal - **Significance*** - Methods - Problems - Promotion, Transfer and Demotion - Employee Retention and Attrition Management.

UNIT IV: Compensation Management (15 Hours)

Remuneration – Components – Theories – Types of Reward – Factors Influencing Employee Remuneration – Employee Benefits – Fringe Benefits – Safety and Health – Employee Motivation – Employee Participation in Management.

UNIT V: HR Audit & Recent Trends in HRM (15 Hours)

Human Resource Audit - **Objectives*** - Areas of HR Audit. Recent Trends in HRM: Basics of E-HRM, SHRM and IHRM - **Employer's Brand#** - Competency Mapping - Business Process Outsourcing - Knowledge Management - Talent Management.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Conduct quiz programme 2. Collect specimen copies of Import Procedure and Documents

Text Book

- Subba Rao, P. (2025). Human Resource Management and Industrial Relations. Himalaya Publishing House, Mumbai [Unit I-V; 380.31].

Reference Books

- Gupta, C.B. (2025). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.
- Aswathappa, K. (2024). Human Resource Management. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
- Khanka, S.S. (2024). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none">• https://onlinecourses.swayam2.ac.in/cec21_mg06/preview• https://onlinecourses.nptel.ac.in/noc20_mg15/preview
E-content	<ul style="list-style-type: none">• https://brauss.in/hrm-basic-notes.pdf• http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019%20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf
Other online resources	<ul style="list-style-type: none">• https://open.umn.edu/opentextbooks/textbooks/71• https://mrcet.com/downloads/MBA/digitalnotes/Human%20Resource%20Management.pdf

Course Outcomes:

After completing this course, the student shall be able to:

CO Number	CO - Statement	Knowledge Level
CO1	Recall and list key concepts, historical developments, and fundamental definitions in HRM, including the differences between HRM and personnel management.	K1
CO2	Explain the processes involved in human resource planning, recruitment, and selection, and describe the roles and responsibilities of HR professionals.	K2
CO3	Apply effective recruitment and selection techniques by utilizing various methods such as tests, interviews, and orientation processes to align candidate placement with organizational needs.	K3
CO4	Analyze training methodologies and performance appraisal systems to evaluate employee performance, retention strategies, and overall HR effectiveness.	K4
CO5	Assess and compare different compensation management practices by evaluating various reward systems, benefit structures, and motivational strategies in the workplace.	K5
CO6	Develop innovative HR strategies by designing comprehensive HR audits and integrating emerging trends such as E-HRM, SHRM, IHRM, competency mapping, and talent management to enhance organizational performance.	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

COs Consistency with POs: Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	0	1	3
CO2	9	9	3	1	3	3
CO3	3	9	9	3	3	1
CO4	3	9	9	9	3	3
CO5	3	3	9	9	9	3
CO6	3	3	9	9	9	9
Weightage	30	36	40	31	28	22
Weighted percentage of course contribution to	16.0%	19.3%	21.4%	16.6%	15.0%	11.8%

Course Outcomes mapped with knowledge level (Revised Bloom’s Taxonomy) and POs

CO / K Level	Level of Correlation			
	High	Medium	Low	Zero
CO1 / KI	PO1	PO2, PO6	PO3, PO5	PO4
CO2 / K2	PO1, PO2	PO3, PO5, PO6	PO4	-
CO3 / K3	PO2, PO3	PO1, PO4, PO5	PO6	-
CO4 / K4	PO2, PO3, PO4	PO1, PO5, PO6	-	-
CO5 / K5	PO3, PO4, PO5	PO1, PO2, PO6	-	-
CO6 / K6	PO3, PO4, PO5, PO6	PO1, PO2	-	-

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure:

K Levels	C1	C2	C3	Total Scholastic Marks	Attendance C4	CIA Total	% of Assessment
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K2	1	1	1	3		3	12
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5	-	2	1	3		3	12
K6	-	2	1	3		3	12
Non Scholastic	-	-	-	-	5	5	20
Total	4	10	6	20	5	25	100

The COs and POs for the **Human Resource Management** course in the **B.Com.**, Degree Programme is effectively matched by the course in-charge.

Signature of the Course In-Charge	Signature of the HoD