DHANRAJ BAID JAIN COLLEGE

(Autonomous)

(Owned & Managed Tamil Nadu Educational and Medical Foundation)

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor, Thoraipakkam, Chennai – 600097
Approved by the Government of Tamilnadu
Affiliated to the University of Madras
Co-Education
Re-Accredited with 'A' Grade by NAAC

DEPARTMENT OF CORPORATE SECRETARYSHIP

B.COM – C.S

DARKNESS TO LIGHT

SYLLABUS

(WITH EFFECT FROM 2026-2027)

Total No. of Semesters : 1 & 2

Total No. of Credits : 140

Content

1. Preamble
2. Programme Learning Outcome
3. Course Structure
4. Course Learning Outcomes and Syllabus
    i. Core Courses (CC)
    ii. Elective (Discipline Specific/Generic) (EC)
    iii. Skill Enhancement Courses (SEC)
    iv. Professional Competency Skill

PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design best of excellent career opportunities to explore new vistas in the present competitive corporate area.

PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course includes actual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate area. The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

AIM OF THE PROGRAMME

- To provide professional expertise in the field of Commerce/Corporate Studies. The course modules the student through each phase of the functioning of companies stressing key concepts and procedures.
- To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become convert with various corporate constituents.
- The students will have better prospects to excel in professional and competitive examinations on completion of the course.

GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

- Proficient knowledge about laws, rules and regulations.
- Interpretation of financial statements.
- Interpersonal communication.

The Course helps the student to acquire themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavours.

PROGRAMME EDUCATIONAL OBJECTIVES:

Pos	DISCRIPTION
PEO1	**Critical Thinking:** Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns idea generation and infer the advantages of these concepts throughcritical thinking.
PEO2	**Effective Communication:** To express their views through effective communication and gain the ability to connect to people in business environment.
PEO3	**Apply Reasoning:** The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development.
PEO4	**Professional Ethics:** Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personalspace.
PEO5	**Environment and Sustainability:** Apply the knowledge gained in the curriculum for thedevelopment of sustainable environment
PEO6	**Effective functioning:** Execute any task efficiently an individual, as a team member and as aleader in a diverse any environment.
PEO7	**Life Long Learning Self Learning**: Instill a sense of lifelong learning based on self-interest inaccordance with the changing scenario to retain competency.

PROGRAMME OUTCOMES:

POs	Description
PO1	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
PO2	Gain analytical skills in the field of accounting and taxation.
PO3	Determine the professional ethics of the business and contribute for community living and nation building.
PO4	Enhance communication skills, team work, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of finance and administration.

PROGRAM SPECIFIC OBJECTIVES (PSOs)

PSOs	Description
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

HIGHLIGHTS OF THE REVAMPED CURRICULUM

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry or real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second-year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of-Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

VALUE ADDITIONS IN THE REVAMPED CURRICULUM

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learningfrom higher secondary to higher education, providing an overviewof the pedagogy of learningLiterature and analysing the world through the literary lens gives rise to a new perspective.	• Instill confidence among students • Create interest for the subject.
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equippedwith essential skills to make them employable
		• Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.
		• Discipline centric skill will improve the technical know-how to solving real life problems.
III, IV, V & VI	**Elective papers**	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of-Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature. • Emerging topics in higher education/ industry/ communication network / health sector etc., are introduced with hands-on-training.

IV	**Elective Papers**	• Exposure to industry model students into solution providers • Generates Industryready graduates • Employment opportunities enhanced
V	**Elective papers**	• Self-learning isenhanced • Application of the concept to real situation is conceived resulting • in tangible outcome
VI	**Elective papers**	• Enriches the studybeyond the course. • Developing a researchframework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learners / Honors degree		➢ To cater to the needs ofpeer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

REGULATIONS

(As Per the Integrated Common Regulations of the University of Madras)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce, shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION:

a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.

b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

1. **FOUNDATION COURSES:** The course shall comprise the study of:
   a) Part – I Tamil or any other Modern (Indian or Foreign) or Classical Languages;
   b) Part – II English

(2) Part III – CORE COURSES consisting of (a) Core subjects (b) Electives/ Discipline specific Electives (c) Projects and (d) Practical's if any.

(3) Part IV &V -- Skill Enhancement Course (SEC)/NME, Foundation Course (FC), Value Education (VE). Environmental Science (EVS), Summer Internship (SI) / Industrial Training(IT) and compulsory Extension Activity, Professional Competency Skill Enhancement Curse (PCSEC)/ General awareness for competitive Examination(GACE).

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31stMarch in a year. If a student lacks 40 hours attendance in the first year, he or she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

(a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.

(b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

(c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

8. PASSING MINIMUM:

- ✓ There shall be no passing minimum for Internal.
- ✓ For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- ✓ In the aggregate [External/Internal] the passing minimum shall be of 40%.
- ✓ He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfil the extension activities prescribed earning 1 credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES

I. FOUNDATION COURSES

(a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(b) ENGLISH: Successful candidates passing the examination for English and securing the marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(II) CORE COURSES consisting of (a) Core Subjects (b) Electives/ Discipline Specific Elective Subjects (c) Project Oriented Subjects and (d) Practical's, etc., if any. The Students at the end of V th semester has to undergo an Summer internship/ Industrial /Institutional Training.

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

10. RANKING:

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification / Ranking / Distinction. Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7.(c) supra are only eligible for Classification / Distinction.

Credit Distribution for UG Programmes

Sem I	Cr	Hrs	Sem II	Cr	Hrs	Sem III	Cr	Hrs	Sem IV	Cr	Hrs	Sem V	Cr	Hrs	Sem VI	Cr	Hrs
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course –\CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic / Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**

Total – 140 Credits

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF)

Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

FIRST YEAR – SEMESTER-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	**30**

SEMESTER-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

SECOND YEAR – SEMESTER-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

SEMESTER-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

THIRD YEAR –SEMESTER-V

Semester-VPart	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

SEMESTER-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	**140**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	40 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	60 Marks
	Total	100 Marks

Methods of Assessment	
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain
Analyze (K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate
	between various ideas, Map knowledge
Evaluate (K5)	Longer essay/ Evaluation essay, Critique or justify with pros and cons
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

DEPARTMENT OF CORPORATE SECRETARY SHIP - B,Com (CS)

(Effective from the academic year 2026-2027)

ALLOCATION OF CREDITS

Part	**Course Component**	**No. of Papers**	**Credits per paper**	**CIA/ IA Marks**	**ESE Marks**	**CIA+ESE= Aggregate Marks**	**Total Marks = No. of papers x Aggregate Marks**	**Credits**
Part I	Language	4	3	40	60	100	4 x 100 =400	12
Part II	English	4	3	40	60	100	4 x 100 =400	12
Part III	Core	8	5	40	60	100	8 x 100=800	40
	Core	7	4	40	60	100	7 x 100 = 700	28
	Elective/DSE.	8	3	40	60	100	8 x 100 = 800	24
Part IV	SEC (NME)	6	2	40	60	100	6x 100 = 600	12
	SEC (NME)	1	1	40	60	100	1x 100 = 100	1
	FC	1	2	40	60	100	1 x 100 = 100	2
	Environmental Studies	1	2	40	60	100	1 x 100 = 100	2
	SI	1	2	--	--	--	--	2
	PC/GA	1	2	40	60	100	1 x 100 = 100	2
	Value Education	1	2	40	60	100	1 x 100= 100	2
Part V	Extension Activities	1	1					1
	Total						**4200**	**140**

DEPARTMENT OF CORPORATE SECRETARY SHIP							
FIRST YEAR - FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	ESE	Total Marks
Part I	26L11AA	Language – Tamil -I	3	6	40	60	**100**
Part II	26E11AA	English -I	3	6	40	60	**100**
Part III	26C421A	Core Paper I –**Financial Accounting**	5	5	40	60	**100**
	26C421B	Core Paper II - **Management Principles and Practices**	5	5	40	60	**100**
Part III	26E421A 26E421B 26E421C	Elective I – (A) Digital Business Communication (B) Indian Economic Development (C) Economics of Business Strategy (D) Financial Technology	3	4	40	60	**100**
Part IV	**26421SA** **26421S**B	SEC-1 (A) **Basics of Personal Finance & Investment Management**/ (B) Basics of Logistic management.	2	2	40	60	**100**
	26421FC	FC - Fundamental Concepts Of Accounting & Auditing	2	2	40	60	**100**
		TOTAL	23	30			

@ Common to other B.Com programmes .Basic Tamil 26BL1AA * Other language- I, Hindi-I- 26LE1AA, Sanskrit – II- 26LG1AA, French- II- 26LK1AA.

FIRST YEAR - SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	ESE	Total Marks
Part I	26L12AB	Language – Tamil -II*	3	6	40	60	100
Part II	26E12AB	English -II	3	6	40	60	100
Part III	26C422A	Core Paper III –**Advanced Financial Accounting@**	5	5	40	60	100
	26C422B	Core Paper IV- Business and Commercial Laws@	5	5	40	60	100
Part III	26E422A 26E422B 26E422C	Elective II – (A) Business Environment (B) Digital Insurance and Risk Management (C) International Economics	3	4	40	60	100
Part IV	**23422SA** **23422S**B	SEC-2 (a) Everyday Banking / (b) Emotional Intelligence	2	2	40	60	100
	23422SC	SEC-3 Fundamental of Auditing	2	2	40	60	100
		TOTAL	23	30			

@ Common to other B.Com programmes . Basic Tamil 26BL2AB * Other language- II, Hindi-II- 26LE2AB, Sanskrit – II- 26LG2AB, French- II- 26LK2AB.

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING

COMMON TO B.COM (GENERAL), A&F, C,A & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C421A	5				4	5	40	60	100

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.
Prerequisites: Should have studied Accountancy in XII Std	

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Accounting structure – Basic Accounting Concepts and Conventions – Methods of Accounting – Accounting Equation– Rectification of Errors – Bank Reconciliation Statement	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments including GST	**15**
III	**Depreciation** Depreciation Accounting – Meaning and Features – Need for Depreciation - Factors determining Depreciation – Methods of providing Depreciation (Theory only) – Problems on Straight Line Method and Diminishing Balance Method – Revaluation Method – Annuity Method (AS10& AS28)	**15**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Fire Insurance Claims** – Need – Computation of Claims to be lodged for loss of stock – Loss of Profit – Gross Profit ratio – Abnormal items – Average Clause. **Role of AI in Accounting** – Benefits –Impact of AI in Accounting Functions of Accountants replaced by AI – Future of AI in Accounting (Theory only)	**15**
	TOTAL	**75**
THEORY 25% & PROBLEM 75%		

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Section	Theory/Problem	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any Unit	TOTAL
Section - A (2 marks) Answer any 10 out of o12	Theory	1	1	1	1	1	-	12
	Problem	1	1	1	1	1	2	
Section -B (7 marks) Answer any 5 out of 8	Theory	-	-	-	-	-	3	8
	Problem	1	1	1	1	1	-	
Section –C (15 marks) Answer any 3 out of 5	Theory	-	-	-	-	1	-	5
	Problem	1	1	1	1	-	-	
Total		4	4	4	4	4	5	25

QUESTION PAPER PATTERN FOR ACCOUNTANCY PAPERS

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: MANAGEMENT PRINCIPLES AND PRACTICES

COMMON TO B.COM (GENERAL), A&F, C,A & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C421B	5				4	5	40	60	100

Learning Objectives	
LO1	To understand the basics of management, managerial functions and management theories.
LO2	To learn the meaning, process and types of planning used in organisations.
LO3	To understand organising, authority, delegation and organisational structure.
LO4	To learn staffing, communication, motivation and leadership practices in business.
LO5	To understand controlling, coordination and recent trends in management.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Management:** Meaning - Definitions - Features - Importance - Levels of Management - Roles and Skills of Managers - Fayol's 14 Principles - Evolution of Management Thought: Frederick Winslow Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker - Management Practices of Indian Business Leaders: Ratan Tata, Azim Premji, Anand Mahindra and Mukesh Ambani - Indian Philosophy and Contemporary Management	15
II	**Planning:** Meaning - Nature - Importance - Types - Planning Process - Types of Plans: Single-Use Plans & Multi-Use Plans (Objectives, Strategies, Policies & Procedures)	15
III	**Organising:** Meaning - Nature - Importance - Organising Process - Formal and Informal Organisation. **Authority & Responsibility:** Meaning - Nature - Types of Authority: Line, Staff & Functional. **Delegation:** Meaning - Importance - Types. **Centralisation & Decentralisation:** Concept - Difference between Centralised and Decentralised Organisations	15
IV	**Staffing:** Meaning - Importance - Sources of Recruitment. **Directing:** Meaning – Nature – Role of Artificial Intelligence in Recruitment. **Communication:** Meaning - Importance - Channels and Barriers. **Motivation:** Meaning - Importance - Financial and Non-Financial Incentives - Motivation Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Theory X and Theory Y. **Leadership:** Meaning - Contemporary Leadership Styles: Transactional, Transformational, Democratic, Autocratic and Agile	15
V	**Controlling:** Meaning - Nature - Process. **Co-ordination:** Meaning - Importance. **Recent Trends in Management:** Total Quality Management - Crisis Management - Risk Management - Change Management. **Styles of Business Management:** Management by Objectives (MBO) - Management by Wandering Around (MBWA)	15
	Total	**75**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: DIGITAL BUSINESS COMMUNICATION

COMMON TO B.COM (GENERAL) & C.S

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E421A	4				3	4	40	60	100

Learning Objectives	
LO1	**To enable students to understand the principles, importance and modern methods of business communication.**
LO2	To develop knowledge on trade and business correspondence in digital platforms.
LO3	To familiarize students with banking, insurance and corporate communication practices.
LO4	To develop report writing, professional drafting and office communication skills.
LO5	To prepare students for interviews, resume building and digital professional networking.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Digital Business Communication** Meaning – Definition – Importance of Effective Communication – Types of Communication – Modern Communication Tools – Barriers to Communication – E-Communication – Email Etiquette – Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout – Introduction to AI Tools in Communication	**12**
II	**Business and Trade Correspondence** Trade Enquiries – Orders and Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters – Digital Business Correspondence – Customer Relationship Communication – Social Media Communication in Business	**12**
III	**Banking, Insurance and Financial Communication** Banking Correspondence – Types and Structure – Essentials of Effective Banking Communication – Insurance: Meaning and Types – Insurance Correspondence – Life and General Insurance – Fire and Marine Insurance – Online Banking Communication – Digital Payment Communication and Customer Support Services	**12**
IV	**Corporate and Office Communication** Company Secretarial Correspondence – Duties of Company Secretary – Business Meeting Communication – Agenda and Minutes – Business Report Writing – Types of Reports – Preparation of Reports – Office Communication through Digital Platforms – Workplace Ethics and Professional Communication	**12**
V	**Career Communication and Interview Skills** Application Letters – Resume and CV Preparation – Interview: Meaning – Objectives and Techniques – Group Discussion Skills – Online Interview Techniques – LinkedIn and Digital Profile Creation – Personal Branding and Professional Networking	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - 1: Indian Economic Development
COMMON TO B.COM (GENERAL) & C.S

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E421A	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	12
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, -Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: ECONOMICS OF BUSINESS STRATEGY
COMMON TO B.COM (GENERAL) & C.S

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E421A	4				3	4	40	60	100

Learning Objectives	
LO1	understand the role of business economics in decision making
LO2	make decisions by applying consumer behaviour theories, concepts of demand and supply
LO3	gain knowledge on production and cost analysis
LO4	determine the price and output decisions in various market forms
LO5	explain the various pricing methods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Business Economics** : Nature and Scope of Business Economics – Basic Economic Tools for Decision Making- Externality and Trade off- Business Objectives and Goal of Firms- Constrained and Unconstrained Optimization - Role of Business Economics in Decision Making – Role and Responsibilities of Business Economist.	12
II	**Consumer Behaviour Theories, Demand and Supply** : Theory of Consumer Behavior; Law of Diminishing Marginal Utility; Indifference Curve Approach; Properties; Budget Line; Consumer Equilibrium; Income Effect; Substitution Effect (Hicks); Price Effect; Demand – Determinants; Law of Demand; Factors Determining Market Demand; Elasticity of Demand – Types and Measurement of Price Elasticity of Demand; Supply – Determinants; Law of Supply; Elasticity of Supply.	12
III	**Theory of Production and Cost :** Production Function; Law of Variable Proportions; Isoquants; Properties; Laws of Returns to Scale; Cost Concepts; Short-run and Long-run Costs; Total, Fixed and Variable Costs; Relation between Average and Marginal Costs; Economies and Diseconomies of Scale.	12
IV	**Market Structure :**Forms of Market Structure; Conditions of Equilibrium; Perfect Competition – Price and Output Determination; Monopoly – Price and Output Determination; Price Discrimination; Degrees of Price Discrimination; Dumping; Monopolistic Competition – Price and Output Determination; Selling Cost; Oligopoly – Types; Sweezy Model of Kinked Demand Curve; Cartels.	12
V	**Pricing Methods :** Objectives and Role of Pricing; Full Cost Pricing; Target Pricing; Going-Rate Pricing; Customary Pricing; Differential Pricing; Marginal Cost Pricing; Mark-up and Mark-down Pricing; Dual Pricing; Resale Price Maintenance; Pricing of Joint Products; Pricing of New Product; Skimming and Penetration Pricing; Pricing over the Life Cycle of a Product.	12
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H. L. Ahuja, *Principles of Micro Economic Theory*, S. Chand Publishing, 2023.
2	M. C. Jhingan, *Micro Economic Theory*, Vrinda Publications, 2016.
3	Robert S. Pindyck and Daniel L. Rubinfeld, *Microeconomics*, Pearson Education, 2017.
4	A. Koutsoyiannis, *Modern Microeconomics*, 2018.
Reference Books	
1	D. D. Chaturvedi and S. L. Gupta, *Business Economics: Text and Cases*, Galgotia Publishing Company, 2001.
2	Sumitra Pal and Manab Adhikary, *Business Economics* (2nd Edition), Excel Books, 2002.
3	Paul A. Samuelson, *Economics*, Tata McGraw-Hill, 1976.
4	Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education, 2007.
5	Gregory Mankiw, *Economics: Principles and Applications*, India Edition, Cengage Learning India Private Limited, 4th Edition, 2007.
NOTE: Latest Edition of Textbooks May be Used	
E-Learning Resources	
1	SWAYAM – Business Economics Course
2	eGyanKosh – Business Economics Study Material
3	eGyanKosh – Micro Economics Learning Resource

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - 1: Financial Technology
COMMON TO B.COM (GENERAL) & C.S

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E421A	**2**				**2**	**2**	**40**	**60**	**100**

Learning Objectives	
LO1	To Understand the fundamentals of Financial Technology (FinTech).
LO2	To Explain emerging FinTech technologies and applications.
LO3	To Examine FinTech business models and AI applications.
LO4	To Analyze FinTech regulations and security issues.
LO5	To Evaluate Blockchain, DLT, and digital currencies.

Unit	Contents	No. of Hours
I	**Overview of Financial Technology:** Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario	**12**
II	**Internet of Things (IoT) & Application Program Interfaces:** Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking - Cloud banking - Meaning - Benefits in switching to Cloud Banking.	**12**
III	**Avenues of FinTech & Strategies of Artificial Intelligence/Machine Learning** Equity Crowd Funding - Wealth Management – P2P & Marketplace lending - Introduction to Artificial Intelligence / Machine Learning - Difference between Artificial Intelligence & Machine Learning - Fintech Applications / Case Studies	**12**
IV	**FinTech Regulations** Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations	**12**
V	**Contemporary Developments** Distributed Ledger Technology – Blockchain: Meaning - Structure of Blockchain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes	
CO1	Understand the fundamentals of Financial Technology and the FinTech ecosystem.
CO2	Explain the role of IoT, APIs, Open Banking, and Cloud Banking in financial services.
CO3	Analyse FinTech business models and the applications of Artificial Intelligence and Machine Learning.
CO4	Examine FinTech regulations, government initiatives, and data security practices.
CO5	Evaluate the applications of Blockchain, Distributed Ledger Technology, cryptocurrencies, and CBDCs in financial services.

Text Books	
1	Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018
2	Susanne Chishti and Janos Barberis, “The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016
3	Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018
4	Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019
5	Bernardo Nicoletti, The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018
6	The Internet of Things by Samuel Greengard from The MIT Press
Reference Books	
1	Arner, D. W., Barberis, J., & Buckley, R. P., The Evolution of FinTech: A New Post-Crisis Paradigm, University of Hong Kong Faculty of Law Research Paper, 2015.
2	Brett King, Bank 4.0: Banking Everywhere, Never at a Bank, John Wiley & Sons, 2018.
3	Chris Skinner, Digital Bank: Strategies to Launch or Become a Digital Bank, Marshall Cavendish Business, 2014.
4	Melanie Swan, Blockchain: Blueprint for a New Economy, O'Reilly Media, 2015.
5	Andreas M. Antonopoulos, Mastering Bitcoin: Programming the Open Blockchain, O'Reilly Media, 2nd Edition, 2017.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology
2	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE-SEC-01/NME

a. Basics of Personal Finance & Investment Management – 26421SA

Learning Objectives		
LO1	To make students understand basic concepts of personal finance	
LO2	To enable the students to learn time value of money	
LO3	To impart the knowledge on the power of compounding the money	
LO4	To introduce the concepts of financial planning	
LO5	To identify the various investments options and creating a balanced portfolio.	
Unit	**Contents**	**No. of Hours**
I	Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FVof Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.	**6**
II	Investment Options -Meaning of Portfolio -creating a balanced investment.	**6**
III	Investment Products and their Applications – Fixed Income Products–Mutual Fund Products – Equity Market – Derivatives and Commodities – FOREX	**6**
IV	Real Estate and Other Investments – Risk Profiling –Types of Investment Risks – Goal Based Investment Planning – Selection of Investment Products toachieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.	**6**
V	Insurance – importance-Life Insurance - Medical insurance – General insurance – basics.	**6**
TOTAL		**30**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	**Unit-I**	**Unit-II**	**Unit-III**	**Unit-IV**	**Unit-V**	**From any unit**	**TOTAL**
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

CO	**Course Outcomes**
CO1	Understand and exhibit the skill to plan personal finance
CO2	Learn the time value of money and power of compounding
CO3	Choosing the investment options with required knowledge
CO4	Identify the various investment options
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio
Reference Books	
1.	Kane, Alex Investments McGraw Hill Education
2.	Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.rbi.org.in
2.	https://investor.sebi.gov.in/iematerial.html

SKILL ENHANCEMENT COURSE -SEC 1
(Non-Major Elective)

a. BASICS OF LOGISTICS MANAGEMENT- 26421SB

COURSE CODE: SEC 2	Paper No 4	Year and Semester: I year / I semester	Pre-Requisite: Knowledge ofCommerce	Total Hours / Week:		
Lead to other courses	**Professional Management Course**			**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 2**	**2**	**0**	**0**

LEARNING OBJECTIVES

1. To provide an opportunity to learn the fundamentals of logistics
2. To create and interest in students to explore the field of logistics and allied industries foremployment and business

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF LOGISTICS MANAGEMENT	COGNITIVE LEVELS
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

(K1Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30
UNIT I **(5 Hours)**

Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

UNIT II **(10 Hours)**

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.

UNIT III **(5 Hours)**

Supply chain management – Nature and Concepts – Value chai- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services

UNIT IV **(5 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

UNIT V **(5 Hours)**

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2
CO3	3	3	2	3	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

RECOMMENDED TEXT

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply ChainManagement A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply ChainManagement ABalanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac MillanIndia Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply ChainManagement', McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson EducationIndia, 6th edition, 2016.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_ t utorial.pdf
3. https://www.camcode.com/asset-tags/supply-chain-management-guide/
4. https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals- of- supply-chain-management.pdf
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeu x Mg-S0f0hGcn

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	3	3	1	3	1	3
CO2	1	2	3	3	3	3	1	3	1	3
Average	1	2	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

FOUNDATION COURSE –FC 01

Fundamental Concept of Accounting and Auditing- 2642FC

Learning Objectives		
LO1	To make students understand basic concepts of Accounting and Auditing	
LO2	To enable the students to learn time value of Accounting Knowledge	
LO3	To impart the knowledge on the power of compounding Auditing	
LO4	To introduce the concepts of financial planning	
LO5	To identify the various Accounting and Auditing Activities.	
Unit	**Contents**	**No. of Hours**
I	**Basic Accounting Concept** Definition, methods, objectives of accounting – single entry concept – double entry book keeping principle – golden rules of accounting.	**6**
II	**Purpose of accounting** Transactions, debit credits – forms of journals – journal entry – concept and conventions of accounting	**6**
III	**Basic Auditing concepts** Meaning and definition of Auditing – Objectives and Importance - Characteristics of Auditing	**6**
IV	**Auditing** Audit and its types of audit – Audit planning – vouching and investigation of audit	**6**
V	**Company Audit and Report** Quality of Auditor – Auditor Report – Audit Evidence – Accouting Vs Auditing	**6**
TOTAL		**30**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	**Unit-I**	**Unit-II**	**Unit-III**	**Unit-IV**	**Unit-V**	**From any unit**	**TOTAL**
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER - II

CORE – III ADVANCED FINANCIAL ACCOUNTING

COMMON TO B.COM (GENERAL), A&F, C,A & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C422A	5				4	5	40	60	100

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** - Hire Purchase System – Meaning and Features – Installment Purchase system –Difference between Hire Purchase System and Installment Purchase system – Accounting Treatment for High Value Goods under Hire Purchase System – Calculation of Interest–Default & Repossession (AS19).	15
II	**Branch Accounts:** Meaning – Need – Types – Features – Accounting Treatment of Dependent Branches – Debtors System – Stock & Debtors System – Goods Invoiced at Cost and Invoice Price (AS 17) (Excluding Independent and Foreign Branches). (Simple Problems) **Departmental Accounts:** Meaning – Allocation of Expenses – Inter Departmental Transfers at Cost and Invoice Price. (Simple Problems)	15
III	**Partnership Accounts** – Limited Liability Partnership (LLP) (Theory only) – – Admission of a Partner – Adjustment in Profit Sharing Ratio – Methods of Valuation of Goodwill – Treatment of Goodwill (AS10) - Adjustment for revaluation of assets and liabilities – Adjustment for Capitals upon Admission of a New Partner.	15
IV	**Retirement and Death of a Partner** – Meaning – Profit Sharing Ratio – Difference between Sacrificing Ratio and Gaining Ratio – Adjustment for revaluation of assets and liabilities – Payment to the Retiring Partner – Modes of payment under Death of a Partner (Theory only) - Treatment of Goodwill on Retirement/Death of a Partner – Ascertainment of Deceased Partner’s Share of profit (Excluding Joint Life Policy)..	15
V	**Dissolution of a Firm** – Accounting Treatment for Dissolution - Insolvency of a Partner – Garner Vs Murray – Insolvency of one and all partners – Piecemeal Distribution – Proportionate Capital method and Maximum Loss Method **Accounting Standards:** Meaning – Importance – Applicability – Introduction to IND AS and IFRS – Adoption and Convergence of IND AS and IFRS – IFRS vs US GAAP (Theory Only).	15
	TOTAL	**75**

THEORY 25% & PROBLEMS 75%

QUESTION PAPER PATTERN FOR ACCOUNTANCY PAPERS

Section	Theory/Problem	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any Unit	TOTAL
Section - A (2 marks) Answer any 10 out of o12	Theory	1	1	1	1	1	-	12
	Problem	1	1	1	1	1	2	
Section -B (7 marks) Answer any 5 out of 8	Theory	-	-	-	-	-	3	8
	Problem	1	1	1	1	1	-	
Section –C (15 marks) Answer any 3 out of 5	Theory	-	-	-	-	1	-	5
	Problem	1	1	1	1	-	-	
Total		4	4	4	4	4	5	25

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS AND COMMERCIAL LAWS

COMMON TO B.COM (GENERAL), A&F, C,A & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C422B	5				4	5	40	60	100

Learning Objectives	
LO1	To understand the nature, objectives and essentials of business contracts.
LO2	To gain knowledge on performance and discharge of contracts.
LO3	To familiarize students with contracts of indemnity and guarantee.
LO4	To understand the legal provisions relating to bailment and pledge.
LO5	To develop knowledge on sale of goods and emerging commercial practices.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Contract Law** Indian Contract Act, 1872 – Meaning and Essentials of Valid Contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent and Void Contracts – E-Contracts and Digital Agreements	15
II	**Performance and Discharge of Contracts** Meaning of Performance – Offer to Perform – Joint Liabilities and Rights – Time and Place of Performance – Reciprocal Promises – Assignment of Contracts – Breach of Contract and Remedies – Termination and Discharge of Contract – Quasi Contracts – Online Contractual Transactions	15
III	**Contract of Indemnity and Guarantee** Meaning and Features of Indemnity and Guarantee – Rights and Liabilities of Surety – Kinds of Guarantee – Discharge of Surety – Banker and Customer Relationship – Digital Banking Guarantees and E-Surety Concepts	15
IV	**Bailment and Pledge** Bailment – Meaning – Essentials – Classification – Rights and Duties of Bailor and Bailee – Pledge – Meaning – Essentials of Valid Pledge – Rights and Duties of Pawner and Pawnee – Pledge and Lien – Warehouse Receipts and E-Pledge System	15
V	**Sale of Goods and Modern Commercial Practices** Sale of Goods Act, 1930 – Meaning and Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Sale by Non-Owners – Rights and Duties of Buyer and Seller – Rights of an Unpaid Seller – Contracts involving Sea Routes – Consumer Protection in E-Commerce and Digital Market Transactions	15
	TOTAL	**75**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

COMMON TO B.COM (GENERAL), & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E422A	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment
Prerequisites: Should have studied Commerce in XII Std	

Unit	Contents	No. of Hours
I	**An Introduction** Meaning – definition- Objectives – scope and features Types of Environment – internal, external, micro and macro environment – Strategic decision making – Overview of environmental factors.	12
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology- Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: DIGITAL INSURANCE AND RISK MANAGEMENT

COMMON TO B.COM (GENERAL), & C.S.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E422A	4				3	4	40	60	100

Learning Objectives	
LO1	**To understand the concepts and principles of insurance contracts.**
LO2	To gain knowledge on life insurance products and policies.
LO3	To familiarize students with general insurance practices and claims settlement.
LO4	To understand the role and functions of Insurance Regulatory and Development Authority of India in the insurance sector.
LO5	To develop knowledge on risk management and emerging trends in insurance.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Insurance** Meaning and Characteristics of Insurance – Principles of Insurance Contract – Types of Insurance – Insurance and Hedging – Insurance Intermediaries – Role of Insurance in Economic Development – Digital Insurance Services and InsurTech	**12**
II	**Life Insurance** Life Insurance Business – Principles of Life Insurance – Features of Life Insurance Contracts – Traditional and Unit Linked Insurance Plans (ULIP) – Individual and Group Policies – Pension and Annuity Plans – Reinsurance – Double Insurance – Online Life Insurance Services	**12**
III	**General Insurance** General Insurance – Principles and Types – Fire Insurance – Marine Insurance – Motor Insurance – Health and Personal Accident Insurance – Liability Insurance – Claims Settlement Process – Digital Claim Settlement and Customer Support Services	**12**
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Risks – Risk Reduction – Risk Transfer – Risk Financing – Corporate and Personal Risk Management – Cyber Risk and Digital Risk Management	**12**
V	**Insurance Regulation and Consumer Protection** Insurance Regulatory and Development Authority of India Act, 1999 – Purpose – Powers and Functions of IRDAI – Policyholder Protection – Regulatory Framework – Prudential Norms – Insurance Ombudsman – Consumer Protection in Insurance Services	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL ECONOMICS

COMMON TO B.COM (GENERAL), & C.S.

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26E422B</td><td>4</td><td></td><td></td><td></td><td>3</td><td>4</td><td>40</td><td>60</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	Understand the need and importance of International Economics.
LO2	Analyze various commercial policies.
LO3	Gain knowledge on foreign exchange.
LO4	Understand the need for balance of payment.
LO5	Learn about different international institutions.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to International Economics:** Meaning – Nature – Importance – Internal and International Trade – Importance and Difference – International Trade and Economic Development – International Trade Theory – Adam Smith – David Ricardo – Heckscher Ohlin – Factor Price Equalization Theorem – Stopler Samuelson Theorem.	12
II	**Commercial Policy:** Free Trade – Cases for and against – Protection – Economic and Non-Economic arguments – Need for Protection in Developing countries – Tariff Effects of tariffs – Tariffs vs Quotas – Non-Tariff Barriers.	12
III	**Foreign Exchange:** Foreign Exchange Market – Functions – Foreign Exchange Rate – Determination of Equilibrium of Exchange Rate – Purchasing Power Parity Theory – Causes of Changes in Exchange Rate – Fixed and Flexible Exchange Rate – Cases for and against.	12
IV	**Balance of Payment:** Balance of Trade and Balance of Payment – Structure – Disequilibrium in Balance of Payment – Measures to correct Balance of Payment disequilibrium – India's Balance of Payment since 1991 – Foreign Debt investment and Foreign Investment.	12
V	**International Organizations & Agreements:** Evolution of WTO and GATT – Role of WTO – United Nations Conference on Trade and Development (UNCTAD) – International Monetary Fund (IMF) – International Bank for Reconstruction and Development (IBRD) – Commodity Agreements – Regional Economic Cooperation – The European Union (EU) – Association of South East Asian Nations (ASEAN) – South Asian Association for Regional Cooperation (SAARC) – SAARC Preferential Trading Arrangement (SAPTA) – South Asian Free Trade Area (SAFTA) – Asian Free Trade Area (AFTA) – Regional Cooperation Economic Partnership (RCEP).	12
	TOTAL	**60**

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes	
CO1	Discuss the importance of International trade.
CO2	Explain the various commercial policies.
CO3	Analyze the foreign exchange market.
CO4	Evaluate the various disequilibrium methods.
CO5	Evaluate the various international institutions.

Textbooks	
1	H. G. Mannur, *International Economics*, Vikas Publications.
2	H. G. Mannur, *International Economics*, Vikas Publishing House Pvt. Ltd..

Reference Books	
1	Kindleberger Charles, *International Economics*.
2	Paul Krugman and Maurice, *International Economics: Theory and Policy*, Pearson Publications.
3	D. N. Dwivedi, *International Economics: Theory and Policy*, Vikas Publications.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	International Economics Notes PDF
2	WTO Official Website
3	International Monetary Fund (IMF)

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

CO / PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	3	2
CO2	3	2	2	2	2	2	3	2
CO3	3	2	2	3	2	2	3	2
CO4	3	2	2	3	2	2	3	2
CO5	3	2	2	3	2	2	3	2
AVERAGE	3	2	2	2.8	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE -SEC 2
(Non-Major Elective)
EVERY DAY BANKING -26422SA

SEC: 02.COURSE CODE: 26422SA	Paper No 10	Year and Semester:I year/II semester	Pre-Requisite: Knowledge of day-to-day banking	Total Hours / Week: 2		
Lead to other courses	Advanced study on Banking Theory Law & Practice			L	T	P
Theory	Marks: 60		Credits: 2	1	0	1

LEARNING OBJECTIVES

To introduce the basic concepts of banking and related documents and process

To enable the students to gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING	COGNITIVE LEVEL
CO1	Exhibit the skill to perform basic banking operations anddistinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I **(5 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque-Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT II **(5 Hours)**

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash DepositMachine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

UNIT III **(6 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions –Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT IV **(6 Hours)**

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

UNIT V **(8 Hours)**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand& Co.

WEB SOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. https://www.sbi.co.in/portal/web/services/internet-banking
3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm
4. https://www.investopedia.com/terms/m/mobile-banking.asp
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 2
(Non-Major Elective)
B. EMOTIONAL INTELLIGENCE- 26422SB

SEC :2, COURSE CODE: 26422SB	Paper No 10	Year and Semester:I year/II semester		Pre-Requisite: Knowledge on Emotions	Total Hours/Week:2		
Lead to other courses	**Creation of Emotional Intelligence**				**L**	**T**	**P**
Theory	**Marks: 60**		**Credits: 2**		**2**	**0**	**0**

LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality Analysis Self-analysis, Positiveand negative traits

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE	COGNITIVE LEVEL
CO1	Understanding Emotional intelligence and exhibiting skills forstress and anger management and develop self-empowerment	**K1, K2**
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests, role plays.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

UNIT I **(5 Horus)**

Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient**.**

UNIT II **(8 Horus)**

Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude
- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humour and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self – Empowerment.

UNIT III **(6 Horus)**

Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence-Self care

UNIT IV **(6 Hours)**

Self-analysis: Psychological growth and adjustment - Personal Development Plan

UNIT V **(5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

RECOMMENDED BOOKS

REFERENCE BOOKS:

1. Dr. Aparna Chattopadhyay What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEB SOURCES:

4. https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional- intelligence.pdf
5. https://globalleadershipfoundation.com/geit/eitest.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 3 FUNDAMENTALS OF AUDITING- 26422SC

SEC 3, COURSE CODE: 26422SC	Paper No 11	Year and Semester:I year/II semester	Pre- requisite: Basics of Management		Total Hours /Week 2	
Lead to other courses	**Professional Courses**			**L**	**T**	**P**
Theory	**Marks: 60**		**Credits: 2**	**2**	**0**	**0**

LEARNING OBJECTIVES

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTALS OF AUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basic process of auditing	**K1, K2**
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I **(5 Hours)**

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

UNIT II

Errors & Frauds – Principles of Audits-Types of Audits **(5 Hours)**

UNIT III **(8 Hours)**

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

UNIT IV **(6 Hours)**

Meaning and types of vouching and verification

UNIT V **(6 Hours)**

Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern EconomyEdition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.3.Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

4.Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEBRESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	3	3	3	3
CO2	1	1	3	3	3	3	3	3	3	3
Average	1	1	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*