



SRI MANAKULA VINAYAGAR
ENGINEERING COLLEGE
(AN AUTONOMOUS INSTITUTION)



SCHOOL OF ARTS AND SCIENCE
PG DEPARTMENT OF COMMERCE
B.COM – COST AND MANAGEMENT ACCOUNTING
For Students Admitting during 2023 – 2024

ACADEMIC
REGULATIONS
2023 (R-2023)
CURRICULUM AND
SYLLABUS

Programme Outcomes (PO) for B.Com. CMA.

PO No.	Upon completion of B.Com. CMA Degree programme, the graduates will be able to:
PO1	Acquire the essential knowledge on the successful prospects of business.
PO2	Understand the practical issues and challenges that the trade world encounters.
PO3	Apply concepts, principles and procedures in transacting business effectively.
PO4	Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO5	Pursue CA, CMA, ACS, CFA, M.Com., MBA and other career oriented programmes.

PROGRAMME SPECIFIC OUTCOME

PSO No	Upon completion of B.Com.CMA. Degree programme, the graduates will be able to:
PSO1	Understand the concepts, principles and practices involved in undertaking business ventures.
PSO2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
PSO3	Understand the legal guidelines relating to the business activities

STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Ability Enhancement Course (AEC)	10
2	Major Disciplinary Course (MJD)	120
3	Minor Disciplinary Course (MID)	31
4	Multi-Disciplinary Course (MLD)	3
5	Skill Enhancement Course (SEC)	11
6	Skill Development Course (SKD)	6
7	Value Added Course (VAC)	7
8	Employability Enhancement Course (EEC)	-
Total		188

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No	Course Category	Credits per Semester								Total Credits
		I	II	III	IV	V	VI	VII	VIII	
1	Ability Enhancement Course (AEC)	6	4	-	-	-	-	-	-	10
2	Major Disciplinary Course (MJD)	12	12	12	12	16	20	20	16	120
3	Minor Disciplinary Course (MID)	3	4	4	4	4	4	4	12	31
4	Multi-Disciplinary Course (MLD)	-	3	-	-	-	-	-	-	3
5	Skill Enhancement Course (SEC)	2	3	3	3	-	-	-	-	11
6	Skill Development Course (SKD)	-	-	-	2	4	-	-	-	6
7	Value Added Course (VAC)	1	2	2	2	-	-	-	-	7
8	Employability Enhancement Course (EEC)	-	-	-	-	-	-	-	-	-
Total		24	28	21	23	24	24	24	20	188

* EEC will not be included for the computation of "Total of Credits" as well as "CGPA"

54

SEMESTER- I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23FRT101C/ A23TAT101C	French - I Tamil – I	MIL	3	0	0	3	25	75	100
2	A23BET102C	Business English - I	ENG	3	0	0	3	25	75	100
3	A23MGT101D	Fundamentals of Accounting-I	DSC	3	1	0	4	25	75	100
4	A23MGT102D	Fundamentals of Law and Ethics	DSC	4	0	0	4	25	75	100
5	A23MGT103D	Business Management	DSC	4	0	0	4	25	75	100
6	A23MGD101D	Mathematics and Statistics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A23ENSA01C	Communication Skills	SEC	0	0	4	2	100	0	100
Ability Enhancement Course										
8	A23AETA02C	Environmental Studies	AEC	2	0	0	1	100	0	100
Employability Enhancement Course										
9	A23MGC101D	MS Excel	EEC	0	0	4	0	100	0	100
							24	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Major Disciplinary course										
1	A23MGT204D	Fundamentals of Accounting II	MJD	4	0	0	4	25	75	100
2	A23MGT205C	Principles of Cost Accounting	MJD	4	0	0	4	25	75	100
3	A23PAT205C	Business Economics	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
4	A23MGD202D	Mathematics and Statistics for Business	MID	4	0	0	4	25	75	100
Multi-Disciplinary Course										
5	A23ENSA02C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
6	A23FRT202C	French – II	AEC	3	0	0	2	25	75	100
	A23TAT202C	Tamil – II								
7	A23BET202C	Business English – II	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
8	A23MGP202D	Entrepreneurial Skills	SEC	0	0	6	3	40	60	100
Value Added Course										
10	A23VAC201C	Understanding India	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
11	A23MGC101D	Advanced Tally	EEC	0	0	4	0	100	0	100
							28	415	585	1000

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ES M	Total
Major Disciplinary course										
1	A23MGT204D	Accounting	MJD	4	0	0	4	25	75	100
2	A23MGT205C	Income Tax Law and Practice I	MJD	4	0	0	4	25	75	100
3		Corporate Law	MJD	4	0	0	4	25	75	100
Minor Disciplinary Course										
4	Any one	A. Organizational Behaviour B. Banking Theory law and Practice C. Management Information System	MID	4	0	0	4	25	75	100
Ability Enhancement Courses										
5		Tamil / English / French	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
6	Any One	Statistical Skills	SEC	0	0	6	3	50	50	100
		E-Banking Practices								
		Web Designing								
Value Added Course										
7	A23VAC301C	Health and Wellness, Yoga Education, Sports and Fitness	VAC	2	0	0	2	100	0	100
							23	275	425	700

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Major Disciplinary course										
1		Accounts Of Joint Stock Companies	MJD	4	0	0	4	25	75	100
2		Goods And Service Tax	MJD	4	0	0	4	25	75	100
4		Income Tax Laws and Practice -II	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		A. Operations Research B. Banking And Insurance C. International Economics	MID	4	0	0	4	25	75	100
Ability Enhancement Courses										
6		Tamil / English / French	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
7		Computerized Accounting	SEC	0	0	6	3	50	50	100
Value Added Course										
8		Digital And Technological Solutions	VAC	2	0	0	2	100	0	100
Project										
9		Community Engagement/Winter Project/Social Immersion Project	SKD	0	0	4	2	40	60	100
							25	315	485	800

54

SEMESTER – V

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Major Disciplinary course										
1		Financial Reporting	MJD	4	0	0	4	25	75	100
2		Corporate Laws	MJD	4	0	0	4	25	75	100
3		Financial Management and Business Data Analytics	MJD	4	0	0	4	25	75	100
4		Strategic Cost Management	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		A. Banking Operation B. Accounting Information System C. Strategic Management	MID	4	0	0	4	25	75	100
Skill Development Course										
8		Company Internship	SKD	0	0	6	4	40	60	100
							24	165	435	700

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Major Disciplinary course										
1		Cost And Management Audit	MJD	4	0	0	4	25	75	100
2		Corporate and Economic Laws	MJD	4	0	0	4	25	75	100
3		Security Analysis and Portfolio Management	MJD	4	0	0	4	25	75	100
4		Strategic Performance Management	MJD	4	0	0	4	25	75	100
5	Project	Company Analysis Report	MJD	0	0	8	4	40	60	100
Minor Disciplinary course										
5		A. Professional Communication B. Entrepreneurial C. Development Financial Services	MID	4	0	0	4	25	75	100
							24	165	435	600

SEMESTER – VII

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ES M	Total
Major Disciplinary course										
1		Risk Management	MJD	4	0	0	4	25	75	100
2		Strategic Financial Management	MJD	4	0	0	4	25	75	100
3		Financial Derivatives	MJD	4	0	0	4	25	75	100
4		Quantitative Techniques	MJD	4	0	0	4	25	75	100
5		Indian Financial System	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		A. Business Ethics & Corporate Governance B. Corporate Social Responsibility C. Research Methodology	MID	4	0	0	4	25	75	100
							24	150	450	600

SEMESTER – VIII										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Major Disciplinary course										
1		Strategic Cost Management	MJD	4	0	0	4	25	75	100
2		Accounting for Government and Local Body	MJD	4	0	0	4	25	75	100
3		Cost and Management Audit	MJD	4	0	0	4	25	75	100
4		International Financial Management	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		Research Project Or 3 Major Disciplinary courses A. International Accounting B. International Taxation C. Financial Planning and Performance	MID	0	0	24	12 Or 4*3			100
							28	100	300	500

B. Com Cost and Management Accounting Syllabus based on R-2023

Department	TAMIL		Programme: B. Com Cost and Management Accounting							
Semester	First		Course Category Code: MIL		*End Semester Exam Type: TE					
CourseCode	A23TAT101C		Periods/Week		Credit	MaximumMarks				
Course Name	TAMIL – I		L	T	P	C	CAM	ESE	M	
	(Common to B.A., B.Sc., BBA., B.COM., BCA., B.COM CS.,)		3	0	0	3	25	75	100	
Prerequisite	náL6.ÜLwD tFg;gpy; jkpio xU ghldw൩൯ nPá□uÔ൩ Ntz;Lk;									
Course Objectives	<ul style="list-style-type: none"> • nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpíd vLj;Jiug;gjh f ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;sl. • ,uz;lhapuk; Mz;Lfhyj; jkpopd; njhd;ikiaAk; tuyhw;iwAk; mjd; tpOkpaq;fisAk; gz;ghl;ilAk; vLj;Jiug;gjh f ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;sl. • jkpo; ,yf;fpak; cs;slf;fj;jpYk;> tbtj;jpYk; ngw;wkhw;wq;fs;> mjd; rpe;jidfs;> milahsq;fs; Mfpaw;iw;f; fhye;NjhWk; vOjg;gl;l ,f;fpaq;fspd; topahff; \$Wtjw;F ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;sl. • tho;tpay; rpe;jidfs;> xOf;ftpay; Nfhl;ghLfs;> rkj;Jtk;> #oypay; vdg; gy \$Wfis khztHfSf;F vLj;Jiuf;Fk; tpjj;jpy; ,g;ghlj;jpl;lk; cUthf;fg;gl;Ls;sl. • rpe;jid Mw;wiyg; ngUf;Ftjw;Fj; jha;nkhopapd; gq;fspg;gpíd czHj;j ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;sl. 									
	On completion of the course, the students will be able to								BT Mapping (Highest Level)	
	Course Outcome	CO1	,yf;fpaq;fs; czHj;Jk; tho;tpay; newpKiwfisg; Ngzp elj;jy;.							K3
		CO2	ekJ vz;zj;ij ntspg;gLj;Jk; fUtpahfj; jha;nkhopiag; gad;gLj;Jjy;.							K3
		CO3	jfty; njlHGf;Fj; jha;nkhopapd; Kf;fpaj;Jtj;ij czHj;y;.							K2
CO4		jha;nkhopapd; rpwg;ig mwpjy;.							K2	
CO5		,yf;fpa ,d;gq;fis EfUk; jpwd;fis tsHj;jy;.							K3	
UNIT-I	,f;fhy ,yf;fpak;- kuGf;ftpijfs;- GJf;ftpijfs;- rpWfij				Periods: 09					
	kuGf;ftpijfs; - ghujpahH-nts;spg; gdpkiyapd; kPJyhTNthk;... (13 ghly;fs;-) ghujpjhhd;-Gul;rp;ftp (Ngud;Gf; nfhz;ltNu...Kjy; - ftpQDf;Fk; fhjypf;Fk; kPl;rpje;jhH tiu) jq;fg;gh - gdpg;ghiw Edpfs; - tho;f;if Xtpak;. GJf;ftpijfs;-mg;Jy; uFkhd; - tiY}Uk; thHjhTk; - Afp - capHg;G (,aw;ifapd; vYk;G Kwpg;G) – rpWfij -MH.#lhkzp - rhk;gYf;Fs;.									CO1
UNIT-II	ehlfk; -ciueil- ehty;				Periods: 09					
	ehlfk; - gpugQ;rd; - Kl;il - ciueil - ,uh.Ntq;flhrygjp - me;jf; fhj;jjpy; fhg;gp ,y;iy –ehty; - ,uh.KUfNts; - kpspHFy;									CO2
UNIT-III	gf;jp ,yf;fpak; -irtk;- itztk; - fpwpj;Jtk; - ,j;yhk;				Periods: 09					
	gf;jp ,yf;fpak; -irtk;-jpUQhdk;ge;Jh - Kjy; jpUKiw - Njhlilanrtpad;...ghly; kl;Lk; - jpUehTf;furH - ehd;fhk; jpUKiw - \$w;whapdthW...ghly; kl;Lk;- Re;juH - Vohk; jpUKiw - gpj;jhgpiw#B...ghly; kl;Lk; - khzpf;fthrfH - jpUthrfk; - Gy;yha; GOtha;...ghly; kl;Lk; - jpU%yH - jpUke;jpuk; - MHf;Fk; ,Lkpd;...ghly; kl;Lk; - fhiuf;fhyk;ikahH-jpUtpul;il kzkphiy - md;ghy; miltnjt;thW...ghly; kl;Lk;. itztk; - ngha;ifaho;thH - itak; jfspaha;...ghly; kl;Lk; -G+jj;jho;thH - md;Ng jfspaha;...ghly; kl;Lk; - Ngaho;thH - jpUf;fz;Nld; nghd;Nkdp...ghly; kl;Lk; - ek;kho;thH - jpUtha;nkhop - csd; vdpd;...ghly; kl;Lk; - nghpaho;thH - nghpaho;thH jpUnkhop - thf;Fj; J}a;ik...ghly; kl;Lk; -Mz;lhs; - ehr;rpahH jpUnkhop– vd;G cUfp ,dNty;...ghly; kl;Lk; - fpwpj;Jtk; - ,ul;rz;a kNdhfuk; - Mtpf;FWnte;JaH...Kjy; ciday;Yl gw;WNjh tiu - ,j;yhk; - Fzq;Fb k}jhd; rhfpG– uFkhd; fz;zp -milj;j kdf;Nfhl;il...Kjy; vd;fz; tiu									CO3
UNIT-IV	rpw;wpyf;fpak; - Kj;njhs;shapuk; - cyh- fyk;gfk;- gs;S-,ilf;fhyg; Gythfs;				Periods: 09					
	rpw;wpyf;fpak; - Kj;njhs;shapuk; - 1.NtuWifgk;gpr; Riuaaha;...2.khiy tpiygfHthH... 3.vd;id ciuay; ...vdj; njhlq;Fk; ghly;fs; kl;Lk; - cyh - FNyhj;Jq;fNrhod; cyh - jhis mutpe;jr; rhjp...Kjy; epyntd;whs; tiu - fyk;gfk; -jpUtuq;ff;fyk;gfk; - cUkhwp;g; gygwp;g;Gk;...Kjy; MBH thry; tiu - gs;S - Kf;\$lw;gs;S - ehl;Ltsk; - fiwgl;Ls;S...vdj;njhlq;Fk; ghly; kl;Lk; - J}J -mofH fps;istpL J}J - ,d;nrhy;iy.....Kjy; cgNjrkhf									CO4

54

Academic Curriculum and Syllabi R-2023

ciug;gha; tiu ,ilf;fhyg; GytHfs; - ,uhkypq;f mbfs; - k`hNjtkhyy-gbj;Njd;...Kjy; ngha; cyfpay; tiu – tPukhKdptH jpUf;fhtY}Hf; fyk;gfk; - jio-Nghjtpo;g;...vdj;njhlq;Fk; ghly; kl;Lk; - K.K`k;kj`h - /nfsJK`pa;apj;Pd; gps;isj; jkpo; - tapWGilf;f cz;fpd;wPH...ghly; kl;Lk;.			
UNIT-V	nkhopg;gapw;rp-,yf;fpa tuyhW	Periods: 09	
nkhopg;gapw;rp - 1.typkpFk; ,lq;fs; >typkpfh ,lq;fs;- 2.mfuthpirg;gLj;Jjy;-3.NeHfhzy; - ,yf;fpa tuyhW - ,f;fhy ,yf;fpak;> gf;jp ,yf;fpak;> rpw;wpyf;fpak; Fwpj;j ghlg;gFjpia xl;baJ.			CO5
Lecture Periods: 45	Tutorial Periods:-	Practical Periods:-	TotalPeriods:45
Text Books			
<ol style="list-style-type: none"> 1. ghujpahH – ghujpahH ftpijfs;> Kindle Edition> Published June 2, 2020. 2. rptFkhH. v];> - nfhq;FNjH tho;f;if> ghly; njhFg;G E]y; - njhFjp -1 Aidnll; iul;IH];> nrd;id -86. Kjw;gjpg;G 2003. 3. #lhkzp.MH. - jdpikj; jspH> NjHe;njLj;j rpWfijfs;> fhyr;RtL gjpg;gfk;> Kjy; gjpg;G: nrg;lk;gH 2013. 4. gpugQ;rd; - [Ptejp (ehlfq;fs;) – ftpjh gg;spNf\;d;> 8> khrpyhkp njU> ghz;bg[hH> jp.efH> nrd;id -600 017 5. KUfnts; ,uh.> - kpsphfy;> lk;ngcopy; gjpg;gfk;> jpUg;G+H> ,uz;lhk; gjpg;G> 2014. 			
Reference Books			
<ol style="list-style-type: none"> 1. ty;ypf;fz;zd;> GJf;ftpjapd; Njhw;wKk; tsh;r;rpAk;> =nrz;gfh gjpg;gfk;> [dthp>1> 2020. 2. rpw;gpgghyRg;gpukzpak; kw;Wk; ePygj;kehgd; (g.Mrp.) – Gjpa jkpo; ,yf;fpa tuyhW> njhFjp-1>2>3> rhfpj;jpa mfhnjkp> GJnly;yp> 2013. 3. ghf;fpaNkhp> tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW (nrk;ik kw;Wk; tphpTg; gjpg;G)> ghpepiyak;. nrd;id> 4. Mde;jd;> Kidth.R.> - jkpo; ,yf;fpa tuyhW> fz;kzp gjpg;gfk;> jpUr;rp-2. ,Ug;jp %d;whk; gjpg;G– 2015. 5. gue;jhkdhH> m.fp.> - ey;y jkpo; vOj Ntz;Lkh> ghhp epiyak;> nrd;id> 1998. 			
Web References			
<ol style="list-style-type: none"> 1. http://www.tamilvu.org 2. http://www.tamilweb.com 3. http://www.tamilkodal.com 4. www.store.tamillexican.com 5. www.kala.tamilforu.blogspot.com 6. www.noolagam.com 			

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO 3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3
3	3	2	3	3	2	3	3	3
4	2	3	2	1	2	2	3	2
5	3	3	3	3	3	3	3	3

Correlation Level: 1: Low, 2: Moderate, 3: High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi R-2023

Department	French	Programme : B. Com Cost and Management Accounting						
Semester	First	Course Category Code: MIL		*End Semester Exam Type: TE				
Course Code	A23FRT101C	Periods/Week			Credit	Maximum Marks		
Course Name	FRENCH I	L	T	P	C	CAM	ESE	TM
	(Common to B.A., B.Com., B.SC., and BCA Branches)	3	0	0	3	25	75	100
Prerequisite	French language in class 12th							
Course Objectives	To introduce the basics of French language to the students To enable the students to read, understand and write simple sentences To help them to grasp the fundamentals of French grammar To make the students to formulate correct phrases To introduce them French and Francophone countries and their cultures							
Course Outcomes	On completion of the course, the students will be able to						BT Mapping (Highest Level)	
	CO1	have a general understanding of the language					K1	
	CO2	analyze and interpret simple phrases written in French					K2	
	CO3	have the basics of French grammar					K3	
	CO4	communicate and ask basic questions in French language					K4	
	CO5	appreciate the diversity and multiplicity of French and Francophone world					K5	
UNIT-I	S'introduire				Periods:09			
	1. Le francais, les Français, la France 2. Je m'appelle Elise, et vous ? 3. Saluer, se presenter, remercier 4. Vous dansez ? D'accord 5. Interroger quelqu'un et donner des informations							CO1
UNIT-II	Demander des questions sur quelqu'un				Periods:09			
	1. Monica, Yokiko et compagnie 2. Dire ce qu'on l'aime 3. Les voisins de Sophie 4. Demander des informations sur quelqu'un							CO2
UNIT-III	Expliquer quelque chose				Periods:09			
	1. Tu vas au Luxembourg ? 2. Dire où on va, dire d'où on vient 3. Nous venons pour l'inscription 4. A vélo, en train, en avion... 5. Expliquer un itinéraire, proposer quelque chose							CO3
UNIT-IV	Poser des questions et commander				Periods:09			
	1. Pardon monsieur, le BHV s'il vous plait 2. Au marché 3. Acheter quelque chose, demander le prix 4. On déjeune ici ? 5. Aller au restaurant, comprendre un menu							CO4
UNIT-V	Inviter et proposer quelque chose				Periods:09			
	1. On va chez ma copine ? 2. Proposer quelque chose 3. Demander et donner des informations sur quelqu'un							CO5

Academic Curriculum and Syllabi R-2023

4. Chez Susana			
5. Etre invité chez quelqu'un			
Lecture Periods: 45	Tutorial Periods:	Practical Periods:-	Total Periods: 45
TextBooks			
1. Sylvie Poisson Quinton and Michèle Maheo, <i>Festival 1 Méthode de Français</i> , CLE editions, 2009			
2. Nathalie Hirschsprung and Tony Tricot, <i>Cosmopolite 1</i> , Hachette editions, 2017			
3. Caroline Veltcheff and Stanley Hilton, <i>Preparation du Delf A1</i> , Hachette editions, 2011			
ReferenceBooks			
1. Régine Mérieux and Yves Loiseau, <i>Latitudes 1</i> , Didier editions, 2017			
2. Annie Berthet and Emmanuelle Daili, <i>Alter Ego + A1</i> , Hachette editions, 2012			
3. Bruno Giradeau, <i>Réussir le Delf A1</i> , Didier editions, 2019			
4. Richard Lescure, <i>Delf A1 150 Activités</i> , Langers and CLE, 2005			
5. Manisha Verma, <i>La grammaire élémentaire française</i> , Notion Press, 2010			
Web References			
1. https://www.tv5monde.com			
2. https://www.rfi.fr			
3. https://www.lemonde.fr			
4. https://www.frenchpodcasts.com			
5. https://www.coursera.org			

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

COs	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	ENGLISH		Programme: B. Com Cost and Management Accounting							
Semester	FIRST		Course Category Code: ENG			End Semester Exam Type: TE				
Course Code	A23BET102C		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	BUSINESS ENGLISH - I		3	0	0	3	25	75	100	
(Common to B.Com., B.Com. CS., BBA Branches)										
Prerequisite	Basic part-two language, Basic knowledge of Business Vocabulary and Grammar									
Course Objectives	To understand the concept, process, and importance of communication.									
	To gain knowledge about the business communication.									
	To develop skills of effective business communication - both written and oral.									
	To help students to acquaint communication skills in the business world									
	To enhance the presentation and negotiations skills of the students									
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	gather the basics and importance of communication							K3	
	CO2	can inculcate the basics knowledge in business communication							K3	
	CO3	draft effective business writing with brevity and lucidity							K3	
	CO4	acquire acquaint communication skills in the business world							K3	
	CO5	present an effective oral presentation							K3	
UNIT-I	INTRODUCTION TO BUSINESS COMMUNICATION					Periods: 09				
Definition of Business Communication - Communication Process, Communication Function, and its Objectives - Essentials of Good Communication - Barriers in Communications and its steps to overcome barriers									CO1	
UNIT-II	VERBAL COMMUNICATION					Periods: 09				
Definition of Oral Communication - Principles of effective Oral Communication - Effective Techniques in Oral Communication - Scope of Oral Communication – Do's and Don'ts in Oral Communication									CO2	
UNIT-III	NON-VERBAL COMMUNICATION					Periods: 09				
Definition of Non-verbal Communication – Difference between Verbal and Non-Verbal Communication - Types of Body Language - Effective Techniques in Body Language - Colour and its meaning									CO3	
UNIT-IV	BUSINESS LETTER AND EMAIL					Periods: 09				
Layout of Business Letter - Types of Business Letter - Drafting a Business Letter - Layout and procedures of email - Drafting an Email									CO4	
UNIT-V	BUSINESS WRITING					Periods: 09				
Report Writing – Structure of Report Writing - Article Writing – Structure of Article Writing - Agenda & Minutes of Meeting - SWOT Analysis - Advertisement – Creating									CO5	
Lecture Periods: 45			Tutorial Periods: 0			Practical Periods: -		Total Periods: 45		
Text Books										
1. C.S.Rayudu, Media and Communication Management, Himalaya Publishing House, 1st Ed, 2013.										
2. Hory Sankar Mukerjee, Business Communication: Connecting at Work, Oxford University Press, 1st Edition, 2016.										
3. K. K. Sinha, Business Communication, Galgotia Publishing, 4th Edition, 2011.										

Reference Books

1. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, Business Correspondence and Report Writing, Tata McGraw-Hill Publishing, 6th Edition, 2020.
2. Nirmal Singh, Business Communication: Principles, Methods and Techniques, Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Rajendra Pal & J. S. Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 3rd Edition, 2011.
4. S.C.Gupta. A Handbook for Letter Writing. Arihant Publication. 2016.
5. R.S.Aggarwal. A Modern Approach to Non-Verbal. S Chand Publication. 2017.

Web References

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://dictionary.cambridge.org/dictionary/english/non-verbal>
5. <https://www.investopedia.com/terms/s/swot.asp>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
1	3	3	3	3	3	1	3	3
2	3	3	3	3	3	1	3	3
3	3	3	3	3	3	1	3	2
4	3	3	3	3	3	1	3	2
5	3	3	3	2	3	1	3	2

Correlation Level:

High	Moderate	Low
3	2	1

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi R-2023

Department	Commerce		Programme: B.Com (Cost and Management Accounting)						
Semester	I		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23MGT101D		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	FUNDAMENTALS OF ACCOUNTING - I		3	1	0	4	25	75	100
Prerequisite	Basis of accounting, Business knowledge								
Course Objective	CO1	To provide students with the knowledge of Accounting Concepts and Principles.							
	CO2	To help students gain knowledge of Preparation of Final Accounts of Sole proprietor							
	CO3	To familiarize with Accounting for Special Transactions							
	CO4	To gain knowledge about the accounting for non-profit entities							
	CO5	To help students gain Basic knowledge about Cost Accounting							
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
	CO1	Demonstrate their conceptual understanding in Accounting Concepts and Principles.						K3	
	CO2	Prepare Final Accounts of Sole proprietor						K3	
	CO3	Comprehend the Concepts relating to Special Transactions						K3	
	CO4	Prepare financial statements of Non-Profit Organizations						K3	
	CO5	Understand the Basic Concepts of Cost Accounting						K3	
UNIT-I	FUNDAMENTALS					Periods: 12			
Accounting Principles, Concepts and Conventions-Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts-Double entry system, Books of prime entry, Subsidiary Books, Cash Book-Journal, Ledger, Trial Balance-Depreciation - Methods (Straight Line and Diminishing Balance methods only)-Rectification of Errors-Opening entries, Transfer entries, Adjustment entries, Closing entries-Bank Reconciliation Statements							CO1		
UNIT-II	FINAL ACCOUNTS OF SOLE PROPRIETORS					Periods: 12			
Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet							CO2		
UNIT-III	ACCOUNTING FOR SPECIAL TRANSACTIONS					Periods: 12			
Bills of exchange and promissory notes: Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment. Consignments: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Joint Venture							CO3		
UNIT-IV	ACCOUNTING FOR NON-PROFIT ENTITIES					Periods: 12			
Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.							CO4		
UNIT-V	FUNDAMENTALS OF COST ACCOUNTING					Periods: 12			
Meaning, Definition, Significance of cost accounting, its relationship with financial accounting & Management Accounting Classification of costs © Format of cost sheet							CO5		
Lecture Periods: 45		Tutorial Periods: 15		Practical Periods: -		Total Periods: 60			

54

[Handwritten Signature]

Text Books

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

C Os	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
1	2	3	3	2	3	3	2	2
2	3	2	3	3	3	3	3	2
3	2	2	3	2	3	3	2	1
4	3	2	3	2	1	3	2	2
5	3	2	1	2	1	3	2	2

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

COs/POs/PSOs Mapping

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi R-2023

Department	Commerce		Programme: B.Com (Cost and Management Accounting)						
Semester	I		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23MGT102D		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	FUNDAMENTALS OF LAW AND ETHICS		4	0	0	4	25	75	100
Prerequisite	Basis of business ethics, Business practices, awareness of the legal and regularity environment. Social, ethical & economical, political basis of law								
Course Objective	CO1	To provide a comprehensive understanding on the general principles of contracts							
	CO2	To make them familiar with the law relating to sale of goods							
	CO3	To make them conversant with the provisions of Partnership and LLP Acts							
	CO4	To help students to acquaint with an understanding on negotiable instruments							
	CO5	To Comprehend the importance of Ethics in Business							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Demonstrate a clear understanding on the general principles of contracts						K3	
	CO2	Be conversant with the legal provisions pertaining to sale of goods in India						K3	
	CO3	Appreciate and distinguish between Partnership and LLP with reference to Indian Law						K3	
	CO4	Show an understanding on Negotiable Instruments and their legal operations in business						K3	
	CO5	Understand the importance of Ethics in Business						K3	
UNIT-I	CONTRACTS LAW: GENERAL PRINCIPLES					Periods: 12			
Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Performance of a contract – breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.								CO1	
UNIT-II	LAW OF SALE OF GOODS					Periods: 12			
Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the Buyer-Auction Sales								CO2	
UNIT-III	LAWS OF PARTNERSHIP AND LLP					Periods: 12			
(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Registration and dissolution of Firm.								CO3	
(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP									
UNIT-IV	LAW OF NEGOTIABLE INSTRUMENTS					Periods: 12			
Negotiable Instruments – Meaning, Nature and Types – Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments – Holder – Holder in due course. Negotiation of Negotiable Instruments – Endorsement – Kinds of Endorsement.								CO4	
Dishonour and Discharge of Negotiable Instruments – Crossing and Bouncing of Cheques									
UNIT-V	Ethics and Business					Periods: 12			
Ethics – Meaning, Importance- The “Seven Principles of Public Life” -The relationship between Ethics and Law- Ethics in Business								CO5	
Lecture Periods: 60		Tutorial Periods: -		Practical Periods: -		Total Periods: 60			
Text Books									

Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
 M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th Edition, 2019.
 P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017

Reference Books

N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
 Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
 Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
 R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
 M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.

Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

Web References

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. https://www.icaai.org/post.html?post_id=17791
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

C Os	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
1	2	2	2	2	3	3	2	3
2	2	2	2	2	2	3	2	3
3	3	2	3	2	2	3	3	3
4	3	2	3	2	2	3	3	3
5	3	2	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

54

[Handwritten Signature]

Academic Curriculum and Syllabi R-2023

Department	Commerce		Programme: B.Com Cost and Management Accounting						
Semester	I		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23MGT103D		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS MANAGEMENT		4	0	0	4	25	75	100
Prerequisite	ICT in business, Basis of Business								
Course Objective	CO1	To develop a deeper understanding of the Management process							
	CO2	To gain knowledge on Management process II							
	CO3	To learn the concept of Power and Authority							
	CO4	To understand various leadership styles and theories of motivation							
	CO5	To explain principles and types of decision-making							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Demonstrate their conceptual understanding and application of management Process						K3	
	CO2	Appreciate the purpose and types of planning, MBO and organizational goals						K3	
	CO3	Develop skills and ability in controlling function and issues in the delegation of Authority						K3	
	CO4	Demonstrate their ability in applying theories of motivation and leadership style						K3	
	CO5	Understand the importance elements and principles of decision- making.						K3	
UNIT-I	MANAGEMENT PROCESS I					Periods: 12			
Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits. Impact of Globalization on Business Organizations. Problems of Business Organizations in India. Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession								CO1	
UNIT-II	MANAGEMENT PROCESS II					Periods: 12			
Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management by Objectives (MBO). Organization – Meaning, Nature – Principles – Functions of Organization. Different form of organization-Formal and Informal Organization. Departmentation – Nature and Types. Coordination – Meaning, Nature and Characteristics								CO2	
UNIT-III	POWER AND AUTHORITY					Periods: 12			
Power – Meaning, Five bases of power. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation. Supervision – Meaning, Types of supervision. Span of Management - factors affecting Span of Management.								CO3	
UNIT-IV	LEADERSHIP AND MOTIVATION					Periods: 12			
Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition, Nature & Scope – Functions of a leader – Qualities of leadership – Leadership styles. Motivation –Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory ‘X’, ‘Y’, & ‘Z’- Maslow’s Hierarchy of needs								CO4	
UNIT-V	DECISION-MAKING					Periods: 12			

54

[Handwritten Signature]

Decision Making – Characteristics – Elements of decision Making – Principles of decision making – Types of Decisions	CO5
--	------------

Lecture Periods: 60	Tutorial Periods: -	Practical Periods: -	Total Periods: 60
----------------------------	----------------------------	-----------------------------	--------------------------

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.

2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
 3. 3.Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007

Reference Books J.A.F. Stoner & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004

1. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
 2. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
 3. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
 2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
 3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
 4. <http://www.mbaexamnotes.com/principles-of-management.html>
 5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	2	2	3	2	3
2	3	2	3	2	2	3	2	3
3	3	3	3	1	1	3	3	3
4	3	2	3	3	1	3	3	3
5	3	3	3	2	1	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi R-2023

Department	Mathematics		Programme: B.Com Cost and Management Accounting						
Semester	I		Course Category Code: IDC *End Semester Exam Type: TE						
Course Code	A23MGD101D		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	MATHEMATICS AND STATISTICS-I		3	0	0	3	25	75	100
Prerequisite	Basis of mathematics, Quantitative skills								
Course Objective	CO1	To be conversant with the ratios and proportions, Indices, Series							
	CO2	To make them familiar with Basics of Algebra							
	CO3	To understand the fundamentals of business statistics and be conversant with the computation of measures of descriptive statistics							
	CO4	To understand the fundamentals of business statistics and be conversant with the computation of measures of descriptive statistics							
	CO5	To be familiar with Concepts relating to Probability							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, Variations						K3	
	CO2	Understand the concepts relating to Logarithms, Permutations and Combinations						K3	
	CO3	Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion						K3	
	CO4	Demonstrate the Application of correlation and regression analysis						K3	
	CO5	Apply the Concepts of Probability in Accounting and Finance						K3	
UNIT-I	FUNDAMENTALS OF ARITHMETICS					Periods: 8			
Ratios – Proportions – Properties of Proportion. Exponent (Index) of the Power – Laws of Indices – Variations. Computation of Simple and Compound Interest – Progression - Sequences and Series – Arithmetic Progression – Geometric Progression, Relationship between AM and GM and Sum of n terms of Special Series								CO1	
UNIT-II	BASICS OF ALGEBRA					Periods: 10			
Logarithm – Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations – Basic Definitions – Quadratic Equation – Solving a Quadratic Equation – Sets, Venn Diagram, Product Sets – The Factorial – Fundamental Principle of Multiplication – Rule of Addition. Permutation and Combination – Difference between Permutation and Combination – Important Formulae of Permutation and Combination – Various Kinds of Permutations – Kind of Combinations – Circular Permutations								CO2	
UNIT-III	INTRODUCTION TO STATISTICS, MEASURES OF CENTRAL TENDENCY AND DISPERSION					Periods: 10			

54

Handwritten signature

Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance – Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data – Types of Charts - Graphical representation of data. Frequency distribution - Measures of central Tendency - Measure of Dispersion – Co-efficient of variation – Skewness - Pearson’s coefficient of skewness- Bowley’s coefficient of skewness. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation			CO3
UNIT-IV	CORRELATION AND REGRESSION ANALYSIS	Periods: 8	
Scatter diagram, Karl Pearson’s co-efficient of correlation, spearman’s rank correlation coefficient, Probable Error and Probable limits .Regression analysis: simple regression equations			CO4
UNIT-V	PROBABILITY	Periods: 9	
Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation			CO5
Lecture Periods: 45	Tutorial Periods: -	Practical Periods: -	Total Periods: 45
Text Books			
1. Bharat Tulsian & P.C. Tulsian, “Business Mathematics, Logical Reasoning & Statistics”, McGrawHill Education, 1st Edition, 2019. 2. Soma Garg & Arun Julka, “Business Mathematics and Statistics”, Taxmann Publications, 1st Edition, 2010. 3. R.S. Soni, “Business Mathematics and Business Statistics”, Ane Books, 1st Edition, 2009. 4. S.C. Gupta, “Fundamentals of Statistics”, Himalaya Publishing House, 7th Edition, 2018. 5. S.P. Gupta, “Business Statistics”, Sultan Chand & Sons, 11th Edition, 2019.			
Reference Books			
1. R.S. Soni & A.K. Soni, “Business Mathematics”, Ane Books, 1st Edition, 2013. 2. Mizrahi and Sullivan, “Mathematics for Business and Social Sciences”. Wiley and Sons, 1st Edition, 1979. 3. Ayres, Frank Jr., “Schaum’s Outline Series: Theory and Problems of Mathematics of Finance”, McGraw Hill Education, 1st Edition, 1963. 4. Vishal Saxena, “Business Mathematics, Logical Reasoning & Statistics”, Bharat Law House, 1st Edition, 2019			
Web References			
1. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf 2. https://www.icai.org/post.html?post_id=17790			

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	1	1	2	3	3	3	2
2	2	1	1	1	3	3	2	2
3	3	2	3	2	3	3	2	2
4	3	2	3	3	3	3	2	2
5	2	3	2	2	3	3	2	2

Correlation Level: 1 - Low, 2 - Medium, 3 – High

valuation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

54

Handwritten signature

Department	ENGLISH		Programme: B. Com Cost and Management Accounting						
Semester	FIRST		Course Category Code: SEC			End Semester Exam Type:-			
Course Code	A23ENSA01C		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	COMMUNICATION SKILLS		2	0	0	2	100	0	100
Prerequisite	Knowledge gained from Communication and New paper reading								
Course Objectives	To improve the skill of rapid reading and communicate efficiently								
	To decode and impart speaking skills with confidence								
	To train students in analyzing articles and Newspaper								
	To enhance the sense of social responsibility and accountability of the students								
	To expound the significance in Managerial skills								
Course Outcomes	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	understand the pattern to communicate effectively							K3
	CO2	impart Speaking skills with self-confidence							K3
	CO3	enhance their strategies in analyzing articles and Newspaper							K3
	CO4	the sense of social responsibility and accountability of the students							K3
	CO5	expertise in Managerial skills							K3
UNIT-I	COMMUNICATION SKILLS – SPEAKING					Periods: 06			
1.	Aspects of speaking								CO1
2.	Process of effective Speech								
3.	Techniques for effectual Presentation								
UNIT-II	SELF-MANAGEMENT SKILLS					Periods: 06			
1.	Time Management								CO2
2.	Stress Management								
3.	Emotional Management								
UNIT-III	COMMUNICATION SKILLS – READING					Periods: 06			
1.	Article analysis								CO3
2.	Comprehension								
3.	Skimming and Scanning								
UNIT-IV	SOCIAL SKILLS					Periods: 06			
1.	Leadership								CO4
2.	Teamwork								
3.	Decision making								
UNIT-V	PUBLIC SPEAKING AND PRESENTATION					Periods: 06			
1.	Rules and Techniques for Public Speaking								CO5
2.	Practice session (both, Public Speaking and Presentation)								
Lecture Periods: -	Tutorial Periods: -		Practical Periods: 30			Total Periods: 30			
Text Books									

- Barun K. Mitra, Personality Development and Soft skills, Oxford University Press, 2nd Edition, 2016.
 2. Syamala, V, *Effective English Communication for you*, Chennai: Emerald Publisher, 1st Edition, 2002.
 3. Sanjay Kumar & PusphLata. *Communication Skills*, Oxford University Press, 2nd Edition, 2015.

Reference Books

- Murphy, John J, Pulling Together: 10 Rules for High-Performance Teamwork, Simple Truth Publication, 1st Edition, 2010.
- Balasubramanian, T, *A Textbook of English Phonetics for Indian Students*, Trinity Press, 1st Ed, 1981.
- Sardana, C.K, *The Challenge of Public Relations*, New Delhi: Harnand Publication, 1st Edition, 1995.
- Sabina Pillai, Agna Fernandez, *Soft Skills and Employability Skills*, Cambridge University Press, 2017.
- Jeff Butterfield, *Soft Skills for Everyone*, Cengage India Private Limited, 2nd Edition, 2020.

Web References

- <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
- <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
- <https://zety.com/blog/how-to-introduce-yourself>
- https://www.butte.edu/departments/cas/tipsheets/readingstrategies/skimming_scanning.html
- <https://www.mayoclinic.org/tests-procedures/stress-management/about/pac-20384898>

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
1	3	3	3	2	3	1	3	3
2	3	3	3	2	3	1	3	2
3	3	3	3	2	2	1	3	2
4	3	3	3	3	3	1	3	2
5	3	3	2	2	2	1	2	2

Correlation Level:

High	Moderate	Low
3	2	1

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	80	-	-	10	10	-	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce			Programme: B.Com Cost and Management Accounting					
Semester	First			Course Category Code:		*End Semester Exam Type:			
				AEC		TE			
Course Code	A23AETA02C			Periods / Week		Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM	
Course Name	Environmental Studies			2	0	0	1	100	
	(Common to all UG Programmes)								
Prerequisite	Basic knowledge of biology, physics, chemistry, meteorology, related basic socio-culture concepts, factors relate to nature or environment.								
Course Objective	CO1	To gain knowledge on the importance of natural resources and energy							
	CO2	To know the structure and function of an ecosystem							
	CO3	To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence							
	CO4	To know the causes of types of pollution and disaster management							
	CO5	To observe and discover the surrounding environment through field work							
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
	CO1	Understand about the various resources						K3	
	CO2	Learn about the biodiversity						K3	
	CO3	Learn the different types of pollution and to prevent the pollution						K3	
	CO4	Know about the pollution Act						K3	
	CO5	Observe various environmental issues in surroundings						K3	
UNIT-I	ENVIRONMENTAL SCIENCES: NATURAL RESOURCES			Periods: 07					
	Environmental Sciences - Relevance - Significance - Public awareness - Forest resources – Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation – Land use pattern - Environmental impact- fertilizer - Pesticide Problems - case studies.							CO1	
UNIT-II	ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION			Periods: 07					
	Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity – Insitu & Exsitu.							CO2	
UNIT-III	ENVIRONMENTAL POLLUTION AND MANAGEMENT			Periods: 08					
	Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.							CO3	
UNIT-IV	SOCIAL ISSUES - HUMAN POPULATION			Periods: 08					
	Urban issues - Energy - water conservation - Environmental Ethics - Global warming – Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness -							CO4	

Case studies.			
Lecture Periods: 30	Tutorial Periods: -	Practical Periods: -	Total Periods: 30
Text Books			
1. Bharucha Erach, "Textbook of Environmental Studies for Undergraduate Courses", Orient BlackSwan, 2nd Edition, 2013			
2. Basu Mahua, Savarimuthu Xavier, "Fundamentals of Environmental Studies", Cambridge, 2nd Edition, 2017.3. Agarwal, K.C. "Environmental Biology", Nidi Publications, 1st Edition, 2004.			
Reference Books			
1. Kumarasam, Alagappa Moses & Vasanthi, "Environmental Studies", Bharathidasan University Publications, 1st Edition, 2004.			
2. Rajamannar, "Environmental Studies", EVR College Publications, 1st Edition, 2004.			
3. Kalavathy, S, "Environmental Studies", Bishop Heber College Publications, 1st Edition, 2004.			
Web References			
1. https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc- I_Betech_-ECE-CSE-EEE-CEME_III-Sem_BR.pdf			
2. http://eagri.org/eagri50/ENVS302/pdf/lec05.pdf			
3. https://www.youtube.com/watch?v=78prsPYm98g			
4. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2792934/			
5. https://www.frontiersin.org/articles/505570			

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	70	-	-	20	10	-	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi R-2023

A23MGC101D	MS Excel	L	T	P	C	Hrs
		0	0	4	0	40

Students shall choose an International certification course offered by the reputed organizations like Google, Microsoft, Information Technology Specialist, Project Management Institute, Adobe, CISCO Networking Academy, AWS Academy, Tally and Autodesk, Eplan, etc. The duration of the course is 40 hours specified in the curriculum, which will be offered through Centre of Excellence.

Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.

If a candidate Fails, he/she has to repeat the course in the subsequent years. Pass in this course is mandatory for the award of degree.

54

[Handwritten Signature]

Syllabus for II Semester for B.Com Cost and Management Accounting

Department	Commerce		Programme : B.Com (Cost and Management Accounting)						
Semester	II		Course Category Code : MJD			*End Semester Exam Type: TE			
Course Code	A23MGT204D		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	FUNDAMENTALS OF ACCOUNTING - II		4	0	0	4	25	75	100
Course Objectives	To develop the knowledge of partnership accounting and admission of a new partner To handle the accounting for retirement and death of existing partners To familiarize with Accounting for Hire purchase Transactions To help students to acquaint with application of branch and departmental accounting To develop the knowledge of accounting from incomplete records								
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Prepare financial accounts for firms and in different situations of admission of new partners						K1	
	CO2	Handle partnership accounts in situations of retirement and death of partners						K2	
	CO3	Make necessary books of record under hire purchase and instalment methods						K3	
	CO4	Comprehend the preparation of branch and departmental accounting.						K4	
	CO5	Prepare Accounting from Incomplete Records						K5	
UNIT-I	PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS					Periods: 12			
Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner-Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.								CO1	
UNIT-II	RETIREMENT AND DEATH OF PARTNERS					Periods: 12			
Retirement of a partner – Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit/loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner-Treatment of JLP.								CO2	
UNIT-III	HIRE PURCHASE AND INSTALMENTS SYSTEMS					Periods: 12			
Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement.								CO3	
UNIT-IV	BRANCH AND DEPARTMENTAL ACCOUNTING					Periods: 12			
Branch Accounts-Dependent Branches (Debtors system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded) – Departmental Accounts: Departmental Trading Account; Profit & Loss Account –								CO4	

Calculation of net profit of various departments and allocation of expenses – Preparation of General Profit & Loss Account and Balance Sheet.

UNIT-V **ACCOUNTING FROM INCOMPLETE RECORDS** **Periods: 12**

Introduction – Meaning of incomplete records – Features of incomplete records – Limitations of incomplete records – Differences between double entry – system and incomplete records – Accounts from incomplete records – Ascertaining profit or loss from incomplete records through statement of affairs – Preparation of final accounts from incomplete records

CO5

Lecture Periods: 60 **Tutorial Periods: -** **Practical Periods: -** **Total Periods: 60**

TextBooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

ReferenceBooks

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19thEdition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

Academic Curriculum and Syllabus		Commerce 2023			Programme : B. Com (Cost and Management Accounting)					
Semester	II			Course Category Code: MJD		*End Semester Exam Type: TE				
Course Code	A23MGT205D			Periods/Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ESE	TM
Course Name	Principles of Cost Accounting			4	0	0	4	25	75	100
Prerequisite	Accounting Concept									
Course Objectives	To gain knowledge about the Basics of Cost Accounting									
	To develop the knowledge about Elements of Cost									
	To understand the Concept of Overheads									
	To help students gain knowledge of Concepts relating to Process Costing and Contract Costing									
	To Acquaint with concepts and problems relating to Cost Accounting System									
Course Outcomes	On completion of the course, the students will be able to									BT Mapping (Highest Level)
	CO1	Understand the basics of Cost Accounting								K1
	CO2	Demonstrate the Concepts relating to role of Material & Labour								K2
	CO3	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.								K3
	CO4	Comprehend the Concepts relating to different Methods of Costing.								K4
	CO5	Analyse the Concept of Cost bookkeeping.								K5
UNIT-I	BASICS OF COST ACCOUNTING						Periods: 12			
Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Object – Cost Centers and Cost Units – Cost terms ,concepts , Elements of Cost - Classification of Cost - Role of Cost Accountants in Organisations , Financial Accounting vs Cost Accounting , Cost control vs reduction , Preparation of cost sheet, Methods and Techniques of Costing.										CO1
UNIT-II	ELEMENTS OF COST (Material and Labour)						Periods: 12			
Material Cost – Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts, Inventory control- - Techniques of fixing level of stocks- minimum, maximum, reorder point, safety stock, determination of optimum stock level, - Determination of Optimum Order quantity- Economic Order Quantity (EOQ), - Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML),Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios, Inventory Accounting										CO2
Labour Cost - Attendance and Payroll procedures- - Elements of wages- Basic pay, Dearness Allowance,Overtime, Bonus, Holiday and leave wages, Allowances and perquisites , Employee Cost Control , Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover , Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs , Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).										
UNIT-III	ELEMENTS OF COST (Overheads)						Periods: 12			

Academic Curriculum and Syllabi R-2023
Functional analysis- Factory, Administration, Selling, Distribution, Research and Development , Behavioral
analysis- Fixed, Variable and Semi-Variable , Allocation and Apportionment of overheads using Absorption Costing
Method , Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation

CO3



to cost centres or products, Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion , Treatment of Research and development cost in cost accounting.				
UNIT-IV	METHODS OF COSTING			Periods: 12
Job Costing - Batch Costing - Contract Costing , Process Costing - Joint & By-Products				CO4
UNIT-V	COST ACCOUNTING SYSTEM			Periods: 12
Cost Accounting Records, Ledgers and Cost Statements - Items excluded from Cost and Normal and Abnormal Items/Cost-Non-Integrated Accounting - Integral Accounts-Reconciliation of Cost Accounting Records with Financial Accounts-Infrastructure, Educational, Healthcare and Port Services				CO5
Lecture Periods: 60	Tutorial Periods: -	Practical Periods: -	Total Periods: 60	
TextBooks				
1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla 2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora 3. Horngren's Cost Accounting: A Managerial Emphasis – By Charles T. Horngren, Srikant M. Datar Et. Al.				
Reference Books				
1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, 2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh				
Web References				
1. https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf 2. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf 3. https://www.icai.org/post.html?post_id=17759				

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce	Programme : B. Com (cost and Management Accounting)						
Semester	II	Course Category Code: MJD			*End Semester Exam Type: TE			
Course Code	A23PAT205C	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	BUSINESS ECONOMICS	3	0	0	3	25	75	100
Prerequisite	Basic Economic Concepts							
Course Objectives	To gain basic knowledge in Micro and Macro Economics Concepts.							
	To understand the Concepts relating to law of demand and supply							
	To familiarize with concepts relating to Theory of production and cost							
	To understand the basic Forms of Market							
	To Familiarize with Concepts relating to Money and Banking							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Understand the basics of Micro and Macroeconomics						K1
	CO2	Familiarize with the elements of macro and microenvironments and forms of markets						K2
	CO3	Understand the concepts relating to law of production , Concepts of costs.						K3
	CO4	Familiarize with different forms of markets.						K4
	CO5	Understand the basic elements of Money and Banking						K5
UNIT-I	INTRODUCTION TO BUSINESS ECONOMICS				Periods: 09			
Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism								CO1
UNIT-II	THEORY OF DEMAND AND SUPPLY				Periods: 09			
Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity ,Theory of consumer’s behaviour – Marshallian approach and Indifference curve approach ,Meaning and determinants of supply, Law of supply and Elasticity of supply ,Demand Forecasting								CO2
UNIT-III	THEORY OF PRODUCTION AND COST				Periods: 09			
Meaning and Factors of production ,Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer’s equilibrium ,Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs								CO3
UNIT-IV	FORMS OF MARKET				Periods: 09			
Pricing strategies in various forms of markets – Meaning of Market – Classification of Market ,Perfect competition – Features of Perfect Market – Price determination, Imperfect Competition – Monopoly – Duopoly – Oligopoly – Monopolistic competition- Characteristics , features, pricing strategies, Price and output determination								CO4
UNIT-V	MONEY AND BANKING				Periods: 09			

Definition of Money, Types, Features and Functions ,Definition, functions, utility, principles of Banking, Commercial Banks, Central Bank , Measures of credit control and Money Market **CO5**

Lecture Periods: 45 **Tutorial Periods: -** **Practical Periods: -** **Total Periods: 45**

TextBooks

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah ZafarMarg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.
3. D.M. Mithani Macro Economics; Himalaya Publishing House

ReferenceBooks

1. Business Economics by S. K. Agarwal
2. A. C. L. Day Outline of Monetary Economics
3. A. N. Agarwal Indian Economy
4. I. C. Dhingra & Economic Development & Planning in India. V. K. Garg

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>
2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf>

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce		Programme : B. Com (cost and Management Accounting)						
Semester	II		Course Category Code: MID		*End Semester Exam Type: TE				
Course Code	A23MGT206D		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Mathematics and Statistics for Business		3	0	0	3	25	75	100
Course Objectives	To make them familiar with mathematical concepts related to finance								
	To help students to acquaint with applications of differential Calculus								
	To be familiar with the relevance and need of the index number in measuring economic changes.								
	To understand the concept of Time Series and their application in business								
	To be familiar with Concepts relating to Probability and Distributions								
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Analyse the applications of Mathematical Concepts in business and Finance.						K1	
	CO2	Know how to compute derivative of a function and familiarize with basics of Differential Calculus						K2	
	CO3	Apply the index number techniques in business.						K3	
	CO4	Demonstrate the Application of Time Series analysis.						K4	
	CO5	Apply the Concepts of Probability in Accounting and Finance and Understand the Techniques of developing Discrete and Continuous Distributions and its Applications.						K5	
UNIT-I	MATHEMATICS FOR FINANCE					Periods: 08			
Simple and compound interest, Effective Rate of Interest, Depreciation , Annuities, types of annuities, Present values , Future Values and Perpetuity, Sinking Fund , Valuation of Bonds , Calculation of EMI ,Calculation of Returns								CO1	
UNIT-II	CALCULUS					Periods: 10			
Sets, relations , Functions , Limit of a Function , Differentiation , The application of differentiation in business situations with special emphasis to the Cost and Revenue functions, The application of differentiation for optimization.								CO2	
UNIT-III	INDEX NUMBERS					Periods: 12			
Index number – problems in the construction of index numbers – methods of constructing index numbers – simple and weighted index numbers – Laspeyre’s , Paasche’s , Bowley’s and Fisher’s Index Number – Tests of an Ideal Index Number – Cost of Living Index: Family Budget method.								CO3	
UNIT-IV	TIME SERIES					Periods: 08			
Components of Time series , Calculation of Trend by moving average method , decomposition- additive and multiplicative models, computation of trends-moving average methods and method of least square, computation of seasonal indices-simple average, ratio to trend, ratio to moving average and link relative method. Business forecasting- concept, types and importance, methods of forecasting, theories of forecasting								CO4	
UNIT-V	PROBABILITY and THEORITICAL DISTRIBUTION					Periods: 09			
Mathematical Expectation , Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications								CO5	
Lecture Periods: 45		Tutorial Periods: -			Practical Periods: -		Total Periods: 45		
Text Books									

1. Bharat Tulsian & P. C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGrawHill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R. S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.
4. S. C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
5. S. P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.

Reference Books

1. R. S. Soni & A. K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. https://www.icai.org/post.html?post_id=17790

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	ENGLISH	Programme: B. Com Cost and Management Accounting						
Semester	II	Course Category Code:MLD			End Semester Exam Type :-			
Course Code	A23ENSA02C	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	SOFT SKILLS	3	0	0	3	25	75	100
Prerequisite	Knowledge gained from Journal reading and Newspaper reading							
Course Objectives	To train students in Soft skills in order to enable them to be professionally competent							
	To facilitate the students for Goal setting and Goal Achieving skills							
	To enrich the sense of social responsibility and accountability of the students							
	To help the students to train them for Stress Management and Time Management							
	To train the students to work with team environment and Creative thinking							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	enhance the Soft skills and compete professionally						K3
	CO2	achieve Goal setting and Goal Achieving skills						K3
	CO3	improve their social responsibility and accountability skills						K3
	CO4	enrich Stress Management and Time Management						K3
	CO5	demonstrate the quality of a Team ship and Creative thinking						K3
UNIT-I	POSITIVE ATTITUDE				Periods: 06			
Skills–Personal Skills: Knowing Oneself/Self–Discovery – Confidence Building – Defining Strengths of Attitude – formation of attitudes – psychological factors – the power of positive attitude – the benefits of positive attitude – developing positive attitude – negative attitude – the causes of negative attitude – the consequences of negative attitude – how to change negative attitude								CO1
UNIT-II	GOAL SETTING				Periods: 06			
Introduction – importance of goal setting – goal definition – types of goals – what exactly goal setting – why people don't set goals – how to choose the right goals – SMART GOALS – Career goals – benefits of career goal setting – goal setting tips								CO2
UNIT-III	STRESS AND TIME MANAGEMENT				Periods: 06			
Definition of Stress management – types of stress – causes of stress – stress management and reduction techniques – Definition of Time management – Setting goals, planning – prioritizing – setting deadlines – multi-tasking – practicing self-discipline – overcoming procrastination								CO3
UNIT-IV	TEAMWORK SKILLS				Periods: 06			
Communication as Social Construction – Dynamics of professional Group communication – Group and Team – Team Building Process – Managing conflict and appreciating/respecting differences – Decision making & effective negotiation – Types of teams – Understanding, Identity and nurturing sensitivity (in terms of gender, orientation, language)								CO4
UNIT-V	PROBLEM SOLVING THROUGH CREATIVE THINKING				Periods: 06			

Thinking Creatively – Improving Perceptions – Creative thinking as an essential skill – Techniques of creative thinking (such as brainstorming, lateral thinking, mind mapping, rich pictures, role play) – Practical problem solving through creative thinking – Case Study	CO5		
Lecture Periods: -	Tutorial Periods: -	Practical Periods: 30	Total Periods: 30
Text Books			
1. Sabina Pillai, Agra Fernandez, <i>Soft Skills and Employability Skills</i> , Cambridge University Press, 2017.			
2. Jeff Butterfield, <i>Soft Skills for Everyone</i> , Cengage India Private Limited, 2 nd Edition, 2020.			
3. Alex K, <i>Soft Skills</i> , S Chand & Company, 1 st Edition, 2014.			
Reference Books			
1. Barun Mitra, <i>Personality Development and Soft Skills 2</i> , Oxford University Press, 2016.			
2. Prashant Sharma, <i>Soft Skills 3rd Edition: Personality Development for Life Success</i> , BPB Publications, 2021.			
3. Ghosh, B. N, <i>Managing Soft Skills for Personality Development</i> , Tata McGraw Education Publication, 1st Edition, 2012.			
4. R. S. Aggarwal. <i>A Modern Approach to Non-Verbal</i> . S Chand Publication. 2017.			
5. K. K. Sinha, <i>Business Communication</i> , Galgotia Publishing, 4th Edition, 2011.			
Web References			
1. https://www.mindtools.com/a5ykiuq/personal-goal-setting			
2. https://www.healthlinkbc.ca/health-topics/stress-management-managing-your-time			
3. https://www.herzing.edu/blog/7-important-teamwork-skills-you-need-school-and-your-career			
4. https://online.hbs.edu/blog/post/what-is-creative-problem-solving			
5. https://www.lucidchart.com/blog/7-steps-to-creating-better-goals			

COs/POs/PSOs Mapping

COs	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
1	1	3	3	1	1	1	3	3
2	3	3	3	1	1	1	3	2
3	3	3	3	1	2	1	3	3
4	3	3	3	1	2	1	3	1
5	3	3	3	1	3	1	3	3

Correlation Level

High	Moderate	Low
3	2	1

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	80	-	-	10	10	-	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	French	Programme: B.Com Cost and Management Accounting						
Semester	Second	Course Category Code: AEC				*End Semester Exam Type: TE		
Course Code	A23FRT202C	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	FRENCH II	3	0	0	2	25	75	100
(Common to B.A., B.SC., AND BCA Branches)								
Prerequisite	French-I							
Course Objective	To introduce the basics of French language to the students							
	To enable the students to read, understand and write simple sentences							
	To help them to learn the fundamentals of French grammar							
	To make the students to formulate correct phrases							
	To introduce them French and Francophone countries and their cultures							
Course Outcomes	<i>On completion of the course, the students will be able to</i>						BT Mapping (Highest Level)	
	CO1	Have a general understanding of the language					K3	
	CO2	Analyse and interpret simple phrases written in French					K3	
	CO3	Have the basics of French grammar					K3	
	CO4	Communicate and ask basic questions in the French language					K3	
	CO5	Appreciate the diversity and multiplicity of the French and Francophone world					K3	
UNIT-I					Periods:09			
1. Qu'est-ce qu'on offre? 2. L'interro-négation. 3. On Solde 4. Le comparatif. 5. Les fêtes								CO1
UNIT-II					Periods:09			
1. Découvrir Paris en bus avec l'open tour. 2. Les verbes pronominaux 3. Si vous gagnez, vous ferez quoi? 4. Le futur simple 5. Les superlatifs.								CO2
UNIT-III					Periods:09			

1. Parasol ou parapluie 2. Le climat en France. 3. Quand il est midi à Paris? 4. L'emploi du temps:méto, boulot, restau. 5. Parler du temps qu'il fait.	CO3		
UNIT-IV	Periods:09		
1. Vous allez vivre à Paris? 2. Les régions de France 3. L'avenir du français. 4. La place des adjectifs. 5. Souvenirs d'enfance.	CO4		
UNIT-V	Periods:09		
1. J'ai fait mes études à Lyon. 2. Retour des Antilles 3. Raconter ses vacances. 4. Au voleur! Au voleur! 5. Les journaux en France.	CO5		
LecturePeriods:45	TutorialPeriods:	PracticalPeriods:-	TotalPeriods:45
TextBooks			
1. Sylvie Poisson Quinton and Michèle Maheo, <i>Festival 1 Méthode de Français</i> , CLE editions, 2009 (Leçon-13 to Leçon-24) (p.74-131)			
ReferenceBooks			
1. Régine Mérieux and Yves Loiseau, <i>Latitudes 1</i> , Didier editions, 2017 2. Annie Berthet and Emmanuelle Daili, <i>Alter Ego + A1</i> , Hachette editions, 2012 3. Bruno Giradeau, <i>Réussir le Delf A1</i> , Didier editions, 2019			
Web References			
1. https://www.tv5monde.com 2. https://www.rfi.fr 3. https://www.lemonde.fr 4. https://www.frenchpodcasts.com 5. https://www.coursera.org			

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

COs	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	1	2	3
2	3	3	3	3	3	1	2	3
3	3	3	3	3	3	1	2	3
4	2	3	3	3	3	1	2	3

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	TAMIL			Programme: B.A.(TAMIL)						
Semester	SECOND			Course Category Code: AEC		*End Semester Exam Type: TE				
CourseCode	A23TAT202C			Periods/Week		Credit	MaximumMarks			
Course Name	TAMIL – II			L	T	P	C	CAM	ESE	TM
				3	0	0	2	25	75	100
	(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)									
Prerequisite	னL6ÜLwD tFg;gpy; jkpio xU ghldwந் னPâ□u0௧ Ntz;Lk;. <ul style="list-style-type: none"> • nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpid vLj;Jiug;gjh f ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;Sj. • ,uz;lhapuk; Mz;Lfhyj; jkpopd; njhd;ikiaAk; tuyhw;iwAk; mjd; tp0kpaq;fisAk; gz;ghl;ilAk; vLj;Jiug;gjh f ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;Sj. • jkpo; ,yf;fpak; cs;slf;η;jpYk;> tbtj;jpYk; ngw;wkhw;wq;fs;> mjd; rpe;jidfs;> milahsq;fs; Mfpaw;iwf; fhye;NjhWk; v0jg;gl;l ,f;fpaq;fspd; topahff; \$Wtjw;F ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;Sj. • tho;tpay; rpe;jidfs;> x0f;ftpay; Nfh;l;ghLfs;> rkj;Jtk;> #oypay; vdg; gy \$Wfis khztHfSf;F vLj;Jiuf;Fk; tpjj;jpy; ,g;ghlj;jpl;lk; cUthf;fg;gl;Ls;Sj. • rpe;jid Mw;wiyg; ngUf;Ftjw;Fj; jha;nkhopapd; gq;fspg;gpid czHj;j ,g;ghlj;jpl;lk; mikf;fg;gl;Ls;Sj. 									
Course Objectives	On completion of the course, the students will be able to									BT Mapping (Highest Level)
	CO1	,yf;fpaq;fs; czHj;Jk; tho;tpay; newpKiwfisg; Ngzpelj;jy;.								K3
	CO2	ekJ vz;zj;ij ntspg;gl;Jk; fUtpahη; jha;nkhopiag; gad;gl;Jjy;.								K3
	CO3	jfty; njlHGf;Fj; jha;nkhopapd; Kf;fpa;Jtj;ij czHjy;.								K2
	CO4	jha;nkhopapd; rpwg;ig mwpjy;.								K3
	CO5	,yf;fpa ,d;gq;fis EfUk; jpwd;fis tshj;jy;.								K3
UNIT-I	fhg;gpak;					Periods: 09				
rpyg;gjpfhuk; - tof;FiuFhij-fhtpAFePUk;...Kjy; Njhw;whd; capHtiu (8 thpfs;) kzpNkfiy - gspf;fiw Gf;mi;Kjy;Hf; \$e;jy;...Kjy; Gwkwpg; ghuha; tiu (106-121thpfs;) nghpaGuhzk; - ,isahd;FbkhwehadHGuhzk; - cs;sk; md;Gnfhz;L... (17MtJ ghly;kl;Lk;) fk;guhkhazk; - Fk;gfHtzi;jg;glyk; - cwq;Ffpd;w Fk;gfd;d... (45MtJghly; kl;Lk;) Njk;ghtzp - ghykhl;rpg;glyk; - Cl;bdhlmUs;... (229 ghly; kl;Lk;) rPwhg;Guhzk; - kioaiog;gpj;jg; glyk; - Ntapid KwPJ;J vdj; njhlq;Pk; (15MtJ ghly; kl;Lk;)	CO1									
UNIT-II	gjpndz; fPo;f;fzf;F E}y;fs;					Periods: 09				
jpUf;Fws; - typawpjy; (48)neQ;nrhLfpsj;jy; (125) ehybahH - mUk;ngwy;... (ghly; vz;:34) rpWgQ;r%yk; - G+thJ fha;f;Fk;... (ghly; vz;:22) Ie;jpizIk;gJ - Ridtha;r; rpWePiu... (ghly; vz;:38) fhHehw;gJ - fUtpis fz;kyHNghy; G+j;jd... (ghly; vz;:34) fstopehw;gJ - Qhl;gpDnsQ;rpa (ghly; vz;:2)	CO2									
UNIT-III	rq;f ,yf;fpak; - vl;Lj;njhif					Periods: 09				
Iq;FWE}W - ghly; vz;:44; - Njhop \$w;W FWe;njhif- ghly; vz;:224 - jiytp \$w;W ew;wpiz - ghly; vz;:284 - jiytd; \$w;W mfehD}W - ghly; vz;:145 - nrtpyp \$w;W GwehD}W - ghly; vz;:102 - xsitahh ghpghly; - ghly; vz;:3 - jpUkhy; tho;j;J (1-11thpfs;)	CO3									
UNIT-IV	gj;Jg;ghl;L					Periods: 09				
nghUeuhw;Wg;gil - thhpAk; tbj;Jk;...Kjy; ngUe; jF ghbdp tiu (25-47) rpWghzhw;Wg;gil - ige;jid mtiu...Kjy; ntd;wpNtY}H va;jpd; tiu (164-173) ngUk;ghzhw;Wg;gil-ghHitahj;j...Kjy; gjk; kpf;g; gUfTPH tiu (95-105)	CO4									

FwpQ;rpg;ghl;L - mz;zy; neLq;NfhL...Kjy; rpte;jfz;Nzk; tiu(54-61)			
kJiuf;fhQ;rp - ikgLngUe;Njhs;...Kjy; ngUk;ngaH kJiu tiu (687-699)			
neLey;thil - FspHfhyf;fhL;rp- fy;nyd; Jtiyj;...Kjy; gz;ZKiw epWg;g tiu (64-70)			
UNIT-V	nkhogp;gapw;rp> ,yf;fpatuyhW	Periods: 09	
1. Kjy;> fU> chpg;ngHUs; mwpjy; 2. myfpl;L tha;g;ghL 3. mzpfs; mwpjy; ,yf;fpa tuyhW fhg;gpak;> mw,yf;fpak;> rq;f ,yf;fpak; Fwpj;jg; ghl;gFjpia xl;ba ,yf;fpa tuyhW.			C05
Lecture Periods: 45	Tutorial Periods:-	Practical Periods:-	TotalPeriods:45
Text Books			
1. rptFkhH>v];> -nfhq;FNjHtho;f;f;f; ghly; njhFg;G E}y; - njhFjp -1> Aidnll; iul;lH];>nrd;id -86. Kjw;gjpg;G. 2003.			
2. rhkpehijaH lhf;lH c.Nt. FWe;njhif %yKk; ciuAk;> lhf; lH c. Nt. rhkpehijaH E}y; epiyak;> ntsPaPl;nLz;; 277>nrd;l; efH> nrd;id- 600 090. v1;lhk; gjpg;G- 2020.			
3. Ntq;fluhkd;> tpj;Jthd;n`r;. (gjp.) - ew;wpiz %yKk; ciuAk;> lhf;lHc. Nt. rhkpehijaH E}y; epiyak;> ntsPaPl;nLz;; 277>nrd;l; efH>nrd;id- 600 090. v1;lhk; gjpg;G- 2020.			
4. jpUts;StH- NrNaHd; lhf;lH - jpUf;Fws;>kapiyj; jpUts;StHjkpo;r; rq;fk;>184>gpuhl;Nt>nrd;id 600 108			
5. Ntq;flrhkpeh;lH>e.K.> - fhHehw;gJ>fstopehw;gJ-rhujhjpg;gfk;>rhe;jpmlf;η;> =fpU\;zGuk; njU> ,uhag;NgI;il>nrd;id -14. Kjw;gjpg;G: 2005.			
Reference Books			
1. rpw;gpghyRg;gpukzpak; kw;Wk; ePygj;kehgd; (g.Mrp.) -Gjpajkpo; ,yf;fpatuyhW> njhFjp-1>2>3> rhfpj; jpa mfhnjkp> GJnly;yp> 2013.			
2. ghf;fpaNkhp> tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW (nrk;ik kw;Wk; tphpTg; gjpg;G)> ghhpepiyak;. nrd;id>			
3. Mde;jd;. R. Kidth.> - jkpo; ,yf;fpatuyhW>fz;kzpgjPg;gfk;> jpUr;rp-2. ,Ugj;jp %d;whk; gjpg;G- 2015.			
4. gue;jhkdH>m.fp.>ey;yjkpo; vOjNtz;Lkh>ghhpepiyak;>nrd;id> 1998.			
5. rk;gj;> ,uh.> (gjp) -njhy;fhg;gpaf; ftpijapay; tbtik;-ghLnghUs;-cj;jp-tifik>GJr;Nrhpknhopapay; gz;ghl;LMuha;r;rpepWtdk;> GJr;Nrhp-605 001. Kjw;gjpg;G-mf;NlhgH 2015.			
Web References			
1. http://www.tamilvu.org			
2. http://www.tamilweb.com			
3. http://www.tamilkodal.com			
4. www.store.tamillexican.com			
5. www.kala.tamilforu.blogspot.com			
6. www.noolagam.com			

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO 3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3
3	3	2	3	3	2	3	3	3
4	2	3	2	3	2	2	3	2
5	3	2	3	2	3	3	3	3

Correlation Level: 1: Low, 2: Moderate, 3: High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	ENGLISH	Programme: B. Com Cost and Management Accounting						
Semester	SECOND	Course Category Code: AEC	End Semester Exam Type: TE					
Course Code	A23BET202C	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS ENGLISH II	3	0	0	2	25	75	100
	(Common to B. com. , B. com CS. , and BBA Branches)							
Prerequisite	Students with Intermediate level of Language Fluency							
Course Objectives	To handle themselves with proper ethics in a variety of Business Contexts							
	To learn all about the basic parts and components that make up a sentence and to form meaningful sentences							
	To communicate with others in practical, business-oriented situations							
	To write effective emails that communicates the message more succinctly, intelligently and accurately							
	To identify the key skills necessary for an employee to reach target performance in their specific role							
Course Outcomes	On completion of the course, the students will be able to						BT Mapping (Highest Level)	
	CO1	Foster an environment of ethical behaviors and prove the excellence					K3	
	CO2	Write a clear and concise style of sentences					K3	
	CO3	Stay connected with colleagues, customers and other professionals in the business oriented situations					K3	
	CO4	Raise learners' confidence when using emails to communicate in the business context					K3	
	CO5	Apply learnt competencies in the liberal arts to everyday life					K3	
UNIT-I	BUSINESS ETHICS AND COMMUNICATION				Periods: 09			
1.	Principles of Business Ethics						CO1	
2.	Workplace Ethics							
3.	Communication Ethics							
4.	Communicating Corporate Culture							
5.	Communicating Business Environment							
UNIT-II	SENTENCE TYPES AND WORD POWER				Periods: 09			
1.	Sentence Types – Active Voice and Passive Voice, Direct and Indirect Speech						CO2	
2.	Types of Clauses – Dependent, Independent and Relative Clauses							
3.	Types of Sentences – Simple, Compound, Complex and Compound & Complex Sentences							
UNIT-III	SPEAKING IN THE BUSINESS WORLD				Periods: 09			
1.	Ice Breakers						CO3	
2.	Getting your point across							
3.	Establishing rapport and showing interest							
4.	Responding to Feedback							
5.	Expressing personal views							
6.	Introducing new Business Vocabularies							
UNIT-IV	WRITING BUSINESS EMAILS				Periods: 09			

Department	Commerce		Programme: B.Com Accounting and Finance						
Semester	II		Course Category Code: SEC			End Semester Exam Type: -			
Course Code	A23AFP202D		Periods / Week		Credit	Maximum Marks			
			L	T	P	C	CAM	ES E	TM
Course Name	Entrepreneurial Skills		0	0	6	3	40	60	100
Prerequisite	-								
Course Objective	To orient the learner toward entrepreneurship as a career option and creative thinking and behavior.								
	To expose students to basic entrepreneurial concepts and inculcate theoretical knowledge of entrepreneurship.								
	To develop entrepreneurial qualities and skills among the students and motivate them to become entrepreneur.								
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
	CO1	Discover their strengths and weaknesses in developing the entrepreneurial mind- set						K2	
	CO2	Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise						K3	
	CO3	Understand the various procedures for setting up the Startups in India.						K2	
	CO4	Understand the role of Government in supporting entrepreneurship						K3	
UNIT-I	Introduction				Periods:				
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.								CO1	
UNIT-II	Enterprise Set-up				Periods:				
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.								CO2	
UNIT-III	Monitoring and Maintaining an Enterprise				Periods:				
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.								CO3	
UNIT-IV	Startups in India				Periods:				

Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India. **CO4**

Lecture Periods: 30

Tutorial Periods:

Practical Periods:

Total Periods: 30

Text Books

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and – Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann



Department	Commerce		Programme: B.Com Cost and Management Accounting						
Semester	II		Course Category Code: VAC			End Semester Exam Type:			
Course Code	A23VAC201C		Periods / Week		Credit	Maximum Marks			
			L	T	P	C	CAM	ES E	TM
Course Name	Understanding India		2	0	0	2	25	75	100
Course Objective	<p>The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also</p> <p>focus on developing an understanding among students of Indian society, Indian knowledge systems and cultural heritage.</p>								
Course Outcome	<p>On completion of the course, the students will be able to</p> <p>The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.</p>								
UNIT-I	Geography of India					Periods: 6			
	<ul style="list-style-type: none"> India on the map of the world and its neighbouring countries Geographical diversities 								CO1
UNIT-II	History of India					Periods: 6			
	<ul style="list-style-type: none"> India's Freedom Struggle An introduction to Indian knowledge systems 								CO2
UNIT-III	Communicating Culture					Periods: 6			
	<ul style="list-style-type: none"> Oral narratives: Myths, tales and folklore Introduction to the Tribal Cultures of India 								CO3
UNIT-IV	Indian Social Structure					Periods: 6			
	<ul style="list-style-type: none"> Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender 								CO4
UNIT-V	Understanding Indian Polity					Periods: 6			
	<ul style="list-style-type: none"> The evolution of State in India: Nature and origin Interpreting India: Traditional, Modern and Contemporary Constitution as a living document 								CO5
Lecture Periods:		Tutorial Periods:		Practical Periods:			Total Periods: 45		
Text Books									

Reading List

Unit I: Geography of India

- Ramesh Dutta Dikshit, *Political Geography: Politics of Place and Spatiality of Politics*, Macmillan Education, 2020.
- Deshpande C. D., 1992: *India: A Regional Interpretation*, ICSSR, New Delhi.
- Johnson, B. L. C., ed. 2001. *Geographical Dictionary of India*. Vision Books, New Delhi.
- Mandal R. B. (ed.), 1990: *Patterns of Regional Geography – An International Perspective*. Vol. 3 – Indian Perspective.
- Tirtha, Ranjit 2002: *Geography of India*, Rawat Publs., Jaipur & New Delhi.
- Pathak, C. R. 2003: *Spatial Structure and Processes of Development in India*. Regional Science Assoc., Kolkata.
- Tiwari, R.C. (2007) *Geography of India*. Prayag Pustak Bhawan, Allahab12. Sharma, T.C. (2013) *Economic Geography of India*. Rawat Publication, Jaipur.

Unit II: History of India

- <https://iksindia.org>
- Bose D. M., S. N. Sen and B. V. Subbarayappa ed. (1971) *A Concise History of Science in India*, Indian National Science Academy, New Delhi.
- Chandra, Bipan, Amal Tripathi & Barun De (1972), *Freedom Struggle*, National Book Trust, New Delhi.
- Husain, S. Abid. (2003). *The National Culture of India*, National Book Trust, New Delhi.
- Kapoor, Kapil and Avadesh Kumar Singh ed. (2005), *Indian Knowledge Systems*, 2 Volumes, DK Printworld, New Delhi.
- Mohanta, Basant Kumar and Vipin Kumar Singh ed. (2012), *Traditional Knowledge System and Technology in India*, Pratibha Prakashan
- *History of Technology in India*, 3 Volumes (1997-2012), Indian National Science Academy, New Delhi.
- *The Cultural Heritage of India Series*, 8 Volumes (2002), Ramakrishna Mission Institute, Calcutta.

Unit III: Communicating Culture: Tellings, Representations, and Leisure

- Kanak Mital, "A Santhal Myth, Five Elements" & M.D. Subash Chandran, "Peasant Perception of Bhutas, Uttara Kannada" in Prakrti, *The Integral Vision*, Vol. 1 (Primal Elements – The Oral Tradition, edited by Baidyanath Saraswati), pp. 119-125; 151-166.
- A.K. Ramanujan, "A Flowering Tree: A Woman's Tale", *Oral Tradition*, 12/1 (1997): 226- 243.
- Stuart H. Blackburn, "The Folk Hero and Class Interests in Tamil Heroic Ballads", *Asian Folklore Studies*, Vol. 37, No. 1 (1978), pp. 131-149.

- Beatrix Hauser, "From Oral Tradition to "Folk Art": Reevaluating Bengali Scroll Paintings", in *Asian Folklore Studies*, Vol. 61, No. 1 (2002), pp. 105-122.
- Komal Kothari, "Myths, Tales and Folklore: Exploring the Substratum of Cinema" pdf

Unit IV: Indian Social Structure

- Singh, Y. (1968). *Caste and Class : Some Aspects of Continuity and Change*. *Sociological Bulletin*, 17(2), 165–186. <https://doi.org/10.1177/0038022919680205>
- Singh, Y. (1986). *Modernization of Indian Tradition: A Systemic Study of Social Change*. India: Rawat Publications.
- Gupta, D. (2000). *Interrogating caste: understanding hierarchy and difference in Indian society*. India: Penguin Books.
- Rege, S. (1996). *Caste and Gender: The Violence Against Women in India*. Italy: European University Institute.
- Xaxa, V. (2008). *State, Society, and Tribes: Issues in Post-colonial India*. India: Dorling Kindersley (India), licencees of Pearson Education in South Asia.
- Uberoi, P. (1994). *Family, Kinship and Marriage in India*. India: Oxford University Press.
- Robinson, R. (2004). *Sociology of Religion in India*. India: SAGE Publications.
- Srinivas, M. N. (2000). *Caste: Its 20Th Century Avatar*. India: Penguin Books Limited.
- Jamil, G. (2021). *Women in Social Change*. SAGE Publishing India.
- Bhasin, K. (2000). *Understanding Gender*.

Unit V: Understanding Indian Polity

- Madhav Khosla. *The Indian Constitution*. New Delhi, Oxford University Press, 2012.
- Ramachandra Guha. *Makers of Modern India*. Cambridge, Mass., The Belknap Press of Harvard University Press, 2013.
- Thapar, Romila. *Indian Cultures as Heritage: Contemporary Pasts*. London, Seagull Books, 2021.
- Venkataraghavan Subha Srinivasan. *The Origin Story of India's States*. Penguin Random House India Private Limited, 25 Oct. 2021.
- J Sai Deepak. *India That Is Bharat : Coloniality, Civilisation, Constitution*. New Delhi, Bloomsbury, 2021.




A23MGC101D	Advanced Tally	L	T	P	C	Hrs
		0	0	4	0	40

Students shall choose an International certification course offered by the reputed organizations like Google, Microsoft, Information Technology Specialist, Project Management Institute, Adobe, CISCO Networking Academy, AWS Academy, Tally and Autodesk, Eplan, etc. The duration of the course is 40 hours specified in the curriculum, which will be offered through Centre of Excellence.

Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.

If a candidate Fails, he/she has to repeat the course in the subsequent years. Pass in this course is mandatory for the award of degree.




Handwritten signature

B.Com Cost and Management Accounting

Handwritten mark