



SRI MANAKULA VINAYAGAR
ENGINEERING COLLEGE
(AN AUTONOMOUS INSTITUTION)



SCHOOL OF ARTS AND SCIENCE
PG DEPARTMENT OF COMMERCE

ACCOUNTING AND FINANCE

ACADEMIC
REGULATIONS
2023 (R-2023)
CURRICULUM AND
SYLLABUS

B. Com (Accounting and Finance)

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Programme Outcomes (PO) for B.Com. AF

PO No.	Upon completion of B.Com. A & F 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 ACS, CFA, M.Com., MBA and other career oriented programmes.

PROGRAMME SPECIFIC OUTCOME

PSO No.	Upon completion of B. Com A & F. 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 ofCredits
1	Ability Enhancement Course (AEC)	10
2	Major Disciplinary Course (MJD)	114
3	Minor Disciplinary Course (MID)	28
4	Multi-Disciplinary Course (MLD)	9
5	Skill Enhancement Course (SEC)	14
6	Skill Development Course (SKD)	5
7	Value Added Course (VAC)	7
8	Employability Enhancement Course (EEC)	-
Total		187

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)	10	8	12	12	16	20	20	16	114
3	Minor Disciplinary Course (MID)	4	4	4	-	4	4	4	4	28
4	Multi-Disciplinary Course (MLD)	-	3	3	3	-	-	-	-	9
5	Skill Enhancement Course (SEC)	2	6	3	3	-	-	-	-	14
6	Skill Development Course (SKD)	-	-	-	2	3	-	-	-	5
7	Value Added Course (VAC)	1	2	2	2	-	-	-	-	7
8	Employability Enhancement Course (EEC)	-	-	-	-	-	-	-	-	-
Total		23	27	24	22	23	24	24	20	187

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

SEMESTER-I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ES M	Total
Theory										
1	A23TAT101C	Tamil – I	MIL	3	0	0	3	25	75	100
	A23FRT101C	French – I								
2	A23BET102C	Business English – I	ENG	3	0	0	3	25	75	100
3	A23BAT101C	Fundamentals of Accounting	DSC	3	1	0	4	25	75	100
4	A23BAT102C	Business Management and Practices	DSC	3	0	0	3	25	75	100
5	A23CMT102C	Business Economics – I	DSC	3	0	0	3	25	75	100
6	A23MADA01C	Business Mathematics and Statistics	IDC	3	1	0	4	25	75	100
Skill Enhancement Course										
7	A23ENSA01C	Communication Skills	SEC	2	0	0	2	100	0	100
Ability Enhancement Course										
8	A23AETA02C	Environmental Studies	AEC	2	0	0	1	100	0	100
Employability Enhancement Course										
9	A23AFC101D	MS Excel	EEC	0	0	4	0	100	0	100
							23	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23AFT201D	Accounting for Business	MJD	4	0	0	4	25	75	100
2	A23BAD202C	Legal Aspects of Business	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
3	A23CMT204C	Business Economics – II	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
4	A23ENSA02C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
5	A23FRT202C	French – II	AEC	3	0	0	2	25	75	100
	A23TAT202C	Tamil – II								
6	A23BET202C	Business English – II	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
7	A23AFL201D	Spreadsheet Skills	SEC	0	0	6	3	50	50	100
8	A23AFP202D	Entrepreneurial Skills	SEC	0	0	6	3	40	60	100
Value Added Course										
9	A23VAC201C	Understanding India	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
10	A23AFC202D	Advanced Excel	EEC	0	0	4	0	100	0	100
							27	440	560	1000

SEMESTER – III

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Corporate Accounting	MJD	4	0	0	4	25	75	100
2		Corporate Law	MJD	4	0	0	4	25	75	100
3		Cost Accounting	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
4		A. Financial Reporting B. Banking Theory law and Practice C. Organizational Behaviour	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
5		Data Analytics in Finance and Accounts	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
6	A23BET202C	Tamil / English / French	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
7		E-Banking Practices	SEC	0	0	6	3	50	50	100
Value Added Course										
8		Health And Wellness, Yoga Education, Sports and Fitness	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
9		Advanced Tally	EEC	0	0	4	0	100	0	100
							32	400	450	900

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Advanced Corporate Accounting	MJD	4	0	0	4	25	75	100
2		Financial Management	MJD	4	0	0	4	25	75	100
3		Business Statistics	MJD	4	0	0	4	25	75	100
Multi-Disciplinary course										
4		A. Entrepreneurship Development and Start-Ups B. Operations Research C. International Economics	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
5		Tamil / English / French	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
6		Computerised Accounting	SEC	0	0	6	3	50	50	100
Value Added Course										
7		Digital And Technological Solutions	VAC	2	0	0	2	100	0	100
Project										
8		Community Engagement/Winter Project/Social Immersion Project	SKD	0	0	4	2	40	60	100
							24	315	485	800

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Advanced Financial Management	MJD	4	0	0	4	25	75	100
2		Income Tax Law and Practice-I	MJD	4	0	0	4	25	75	100
3		Goods and Service tax	MJD	4	0	0	4	25	75	100
4		Principle of Auditing	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		A. Banking Operation B. Principle of Event Management C. Visual Basic Programming	MID	4	0	0	4	25	75	100
Skill Development Course										
6		Company Internship	SKD	0	0	6	3	50	50	100
							23	175	425	600

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Management Accounting	MJD	4	0	0	4	25	75	100
2		Income Tax Law and Practice-II	MJD	4	0	0	4	25	75	100
3		Security Analysis and Portfolio Management	MJD	4	0	0	4	25	75	100
4		Indian Financial Reporting Standards (IFRS)	MJD	4	0	0	4	25	75	100
5		Company Analysis Report	MJD	4	0	0	4	40	60	100
Minor Disciplinary course										
6		A. Professional Communication B. Entrepreneurial Development C. 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		CAM	ESM	Total
Major Disciplinary course										
1		International Business	MJD	4	0	0	4	25	75	100
2		Risk Management	MJD	4	0	0	4	25	75	100
3		Capital Markets	MJD	4	0	0	4	25	75	100
4		Strategic Financial Management	MJD	4	0	0	4	25	75	100
5		Financial Derivatives	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
6		A. Research Methodology B. Indirect Tax C. Rural Economics	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		CAM	ESM	Total
Major Disciplinary course										
2		Operation Research	MJD	4	0	0	4	25	75	100
3		International Financial Management	MJD	4	0	0	4	25	75	100
4		Strategic Cost Management	MJD	4	0	0	4	25	75	100
5		Cost and Management Audit	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
6		Research Project Or 3 Major Disciplinary Courses A. Financial Analysis and Control B. Financial Planning and Performance C. Working Capital Management	MID	4	0	0	4	25	75	100
							24	150	450	600

Syllabus for I- Semester based on R-2023 Regulation

Department	TAMIL		Programme: B. Com Accounting and Finance						
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	TM
			3	0	0	3	25	75	100
(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)									
Prerequisite	ஊழரசநாந முடிதநஉவ ளைநள								
	<ul style="list-style-type: none"> செவ்விலக்கிய தன்மை கொண்ட தமிழ்மொழியின் சிறப்பினை எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது. இரண்டாயிரம் ஆண்டுகாலத் தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது. தமிழ் இலக்கியம் உள்ளடக்கிலும், வடிவத்திலும் பெற்றமாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றைக் காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது. வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது. சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் 								
	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	ஊழரச	இலக்கியங்கள் உணர்த்தும் வாழ்வியல் நெறிமுறைகளைப் பேணி நடத்தல்.						மு3	
	நாந	நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாடி தாய்மொழியைப் பயன்படுத்துதல்.						மு3	
	முரவஉழ	தகவல் தெடர்ப்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.						மு2	
	அந	தாய்மொழியின் சிறப்பை அறிதல்.						மு2	
	ருஜேவுஐ	இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.						மு3	
	மரபுக்கவிதைகள்	இக்கால இலக்கியம்- மரபுக்கவிதைகள்- புதுக்கவிதைகள்- சிறுகதை						*நசழைனள: 09	
	புதுக்கவிதைகள்-அப்துல் ரகுமான் - வடலூரும் வார்தாவும் - யுகி - உயிர்ப்பு (இயற்கையின் எலும்பு முறிப்பு) - சிறுகதை - ஆர்.சூடாமணி - சாம்பலுக்குள்.	பாரதியார்-வெள்ளிப் பனிமலையின் மீதுலாவீவோம்... (13 பாடல்கள்) - பாரதிதாசன்-புரட்சிக்கவி (பேரன்புக் கொண்டவரே..முதல் - கவிஞனுக்கும் காதலிக்கும் மீட்சித்தந்தார் வரை) தங்கப்பா - பனிப்பாறை நுனிகள் - வாழ்க்கை ஓவியம். - ஊழரச							
	ருஜேவுஐஐ	நாடகம் -உரைநடை- நாவல்						*நசழைனள: 09	
	நாடகம் - பிரபஞ்சன் - முட்டை - உரைநடை - இரா.வேங்கடாசலபதி - அந்தக் காலத்தில் காப்பி இல்லை - நாவல் - இரா.முருகவேள்	- மிளிரிகல் ஊழரச							
	ருஜேவுஐஐஐ	பக்தி இலக்கியம் -சைவம்- வைணவம் - கிறித்துவம் - இஸ்லாம்						*நசழைனள: 09	
	பக்தி இலக்கியம் -சைவம்- திருஞானசம்பந்தர் - முதல் திருமுறை - தோடுடையசெவியன்..பாடல் - மட்டும் - திருநாவுக்கரசர் - நான்காம் திருமுறை - கூற்றாயினவாறு..பாடல் மட்டும்- சுந்தரர் - ஏழாம் திருமுறை - பித்தாபிரைசூடி..பாடல் மட்டும் - மாணிக்கவாசகர் - திருவாசகம் - மட்டும் - திருமுலர் - திருமந்திரம் - ஆர்க்கும் இடுமின்..பாடல் மட்டும் - காரைக்காலம்மையார்-திருவிர்டை - மணிமாலை - அன்பால் அடைவதெவ்வாறு..பாடல் மட்டும். வைணவம் - பொய்கையாழ்வார் - வையம் தகனியாய்..பாடல் மட்டும் - பூதத்தாழ்வார் - அன்பே தகனியாய்..பாடல் மட்டும் - பேயாழ்வார் - திருக்கண்டேன் பொன்மேனி..பாடல் மட்டும் - நம்மாழ்வார் - திருவாய்மொழி - உள்ள எனின்..பாடல் மட்டும் - பெரியாழ்வார் - பெரியாழ்வார் திருமொழி - வாக்குத் தாய்மை..பாடல் மட்டும் - ஆண்டாள் - நாச்சியார் திருமொழி- என்பு உருகி இனவேல்..பாடல் மட்டும் - கிறித்துவம் - இரட்சண்ய மனோகரம் - ஆவிக்குறுவெந்துயர்..முதல் உணையல்லது பற்றுதோ வரை - இஸ்லாம் - குணங்குடி மஸ்தான் சாகிபு-								

Academic Curriculum and Syllabi R 2023

சிறுநிலக்கியம் - முத்தொள்ளாயிரம் - 1.வேறுபாடுகளைப்பிச்சு கரையாய்..2.மாலை விலைபகர்வார்... 3.என்னை உரையல் ..எனத் தொடங்கும் பாடல்கள் மட்டும் - **ஊழா**
உலா - குலோத்துங்கசோழன் உலா - தானை அரவிந்தச் சாதி..முதல் நிலவென்றாள் வரை - **கலம்பகம்** -திருவரங்கக்கலம்பகம் - உருமாறிப் பலபிறப்பும்..முதல் ஆழர் வாசல் வரை - **பள்ளு** - முக்கூடற்பள்ளு - நாட்டுவளம் - கறைபட்டுள்ளது..எனத்தொடங்கும் பாடல் மட்டும் -**தூது**-அழகர் கிள்ளைவிடு தூது - இன்சொல்லை....முதல் உபதேசமாக உரைப்பாய் வரை **இடைக்காலப் புலவர்கள்** - இராமலிங்க அடிகள் - மஹாதேவமாலை-படித்தேன்..முதல் பொய் உலகியல் வரை - வீரமாமுனிவர் திருக்காவலூர் கலம்பகம்
மொழிப்பயிற்சி - 1.வலிமிகும் இடங்கள் ,வலிமிகா இடங்கள்.- 2.அகரவரிசைப்படுத்துதல்.-3.நேர்காணல் - **இலக்கிய வரலாறு** - இக்கால இலக்கியம், பக்கி

Lecture Periods: 45 **Tutorial Periods:-** **Practical Periods:-** **TotalPeriods:45**
Text Books

1. பாரதியார் - பாரதியார் கவிதைகள், முனைந நுனவைழை, ரீரடனாநன தரநெ 2இ 2020.
2. சிவகுமார். எஸ்., - கொங்குதேர் வாழ்க்கை, பாடல் தொகுப்பு நூல் - தொகுதி -1 யுனைடெட் ரைட்டர்ஸ், சென்னை -86. முதற்பதிப்பு 2003.
3. சூடாமணி.ஆர். - தனிமைத் தளிர், தேர்ந்தெடுத்த சிறுகதைகள், காலச்சுவடு பதிப்பகம், முதல் பதிப்பு: செப்டம்பர் 2013.
4. பிரபஞ்சன் - ஜீவந்தி (நாடகங்கள்) - கவிதா பப்ளிகேஷன், 8, மாசிலாமணி தெரு, பாண்டிபஜார், தி.நகர், சென்னை -600 017
5. முருகவேள். இரா., - மிளிர்கல், ஐம்பொழில் பதிப்பகம், திருப்பூர்,இரண்டாம் பதிப்பு, 2014.

சுந்தரநசநெந டிழமுமள

1. வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், ஸ்ரீசெண்பகா பதிப்பகம், ஜனவரி,1, 2020.
2. சிற்பிபாலசுப்பிரமணியம் மற்றும் நீலபத்மநாபன் (ப.ஆசி.) - புதிய தமிழ் இலக்கிய வரலாறு, தொகுதி-1,2,3, சாகித்திய அகாதெமி, புதுடெல்லி, 2013.
3. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு (செம்மை மற்றும் விரிவுப் பதிப்பு), பாரிநிலையம். சென்னை,
4. ஆனந்தன், முனைவர்.ச., - தமிழ் இலக்கிய வரலாறு, கண்மணி பதிப்பகம், திருச்சி-2. இருபத்தி மூன்றாம் பதிப்பு- 2015.
5. பரந்தாமனார், அ.கி., - நல்ல தமிழ் எழுத வேண்டுமா, பாரி நிலையம், சென்னை, 1998.

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	1	2	2	3	2
5	3	3	3	3	3	3	3	3

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

Evaluation Method

B.Com Accounting and Finance

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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

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Department	French	Programme : B. Com Accounting & Finance						
Semester	First	Course Category Code:	*End Semester Exam Type: TE MIL					
Course Code	A23FRT101C	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	FRENCH I	3	0	0	3	25	75	100
(Common to B.A., B.Com., B.SC., and BCA Branches)								
Prerequisite	French language in class 12 th							
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 Francais, 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

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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	5	75	100

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

Department	English		Programme: B. Com Accounting and Finance							
Semester	FIRST		Course Category Code: ENG			End Semester Exam Type: TE				
Course Code	A23BET102C		Periods / Week			Credit	Maximum Marks			
Course Name	BUSINESS ENGLISH - I		L	T	P	C	CAM	ESE	TM	
			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	5	75	100

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

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Department	Business Studies		Programme: B.Com (Accounting & Finance)							
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE				
Course Code	A23BAT101C		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	FUNDAMENTALS OF ACCOUNTING		3	1	0	4	25	75	100	
Prerequisite	Basic Accounting Concepts									
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc									
Course Objective	To develop a deeper understanding of the Fundamentals of Accounting.									
	To appreciate the role and significance of Cash books in accounting system.									
	To get an insight knowledge on preparation of final accounts and depreciation									
	To understand the concept of rectification of errors.									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Explain the concepts of accounting and solve simple problems on fundamentals of accounting							K3	
	CO2	Prepare the various types of cash books and bank reconciliation accounting.							K3	
	CO3	Develop their skills and ability in methods of depreciation and final accounts of companies							K3	
	CO4	Analyze the rectification of errors.							K3	
CO5	Preparation of bills of exchange.							K3		
UNIT-I	ACCOUNTING FUNDAMENTALS					Periods: 15				
Meaning and Scope of Accounting, Basic Accounting Concepts, and Conventions – Accounting Standards – International Financial Reporting Standards and their applicability in India – Nature and Objectives of Accounting – Distinction between Book-Keeping and Accountancy – Accounting Transactions – Double Entry Book Keeping – Maintenance of Journal, Ledger, and Trial Balance								CO1		
UNIT-II	CASH BOOK AND BANK RECONCILIATION STATEMENT					Periods: 15				
Cash Book. Types of Cash Book – Simple, Double-column, Triple-Column, Petty Cash Book. Simple Problems in Sales Book, Purchases Book, and Cash Book. Bank Reconciliation statement: Meaning- Causes for difference between cash book and pass book- methods of preparation of bank reconciliation statement –Practical problems								CO2		
UNIT-III	FINAL ACCOUNTS					Periods: 10				
Final Accounts-Introduction-Manufacturing Account-Trading Account-Profit and Loss Account-Balance sheet with adjustments-Practical problems.								CO3		
UNIT-IV	RECTIFICATION OF ERRORS					Periods: 10				
Meaning-Classification of Errors-Rectification in different stages of accounting cycle-Suspense Account-Practical Problems.								CO4		
UNIT-V	BILLS OF EXCHANGE					Periods: 10				
Introduction-Definition-Features-advantages-Types of Bill of exchange-Distinction between promissory note and bill of exchange-Accounting for Bill of Exchange-Books of Drawer-Books of Drawee- Accommodation bills-Practical								CO5		

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Problems.

Lecture Periods: 45

Tutorial Periods: 15

Practical Periods: -

Total Periods: 60

Skill Developments Activities

1. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
2. Visit any hospital or Lawyers office and list out the transactions of the same.
3. Collect and analyse the financial statements of Dairy and poultry farming.
4. Collect Hire purchase Agreements and draft dummy Hire purchase agreements with imaginary figures.
5. Visit the nearby general insurance company and prepare a report on claim settlement procedure.

Text Books ((Minimum 2 and maximum 3 – Latest editions to be given)

1. K.L. Nagarajan, N. Vinayagam & P.L. Mani, "Principles of Accountancy", S. Chand & Sons, 4th Edition, 2016.
2. T.S. Grewal, "Double Entry Book-keeping", Sultan Chand & Sons, 12th Edition, 2020.
3. S.N. Maheswari, Suneel K. Maheswari & Sharad K. Maheswari, "An Introduction to Accountancy", Vikas Publishing House, 12th Edition, 2019.

Reference Books (Minimum 5– Latest editions to be given)

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018

Web References (Minimum 5)

1. <https://www.geektonight.com/financial-accounting-notes/>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-January-2021.pdf>
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. <https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/>
5. https://www.icai.org/post.html?post_id=12430

* 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	PSO3
1	3	1	3	2	2	3	2	2
2	2	2	-	1	3	2	2	2
3	3	3	2	1	1	3	2	1

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4	2	2	1	-	3	1	2	2
5	3	3	2	2	2	2	1	2

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

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Academic Curriculum and Syllabi R 2023

Department	Business Studies	Programme: B.Com Accounting & Finance						
Semester	FIRST	Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A23BAT102C	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	Business Management and Practices	3	0	0	3	25	75	100
Common to B.Com. (General), B.Com (CA), B.Com. (CS), B.B.A. (General), B.Com (A&F), B.B.A. (FDB) and B.B.A. (HA)								
Prerequisite	-							
Course Objective	To provide an in-depth understanding of Management Concepts.							
	To explain purpose and types of planning as well as significance of Decision-Making.							
	To be familiar with Nature and Functions of Organisation, Departmentation, Delegation and Staffing.							
	To understand the concepts of Directing, Coordinating and Controlling.							
	To explore various trends in Management.							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Demonstrates conceptual understanding and application of principles and functions of management.						K1
	CO2	Appreciate the purpose and types of planning and principles of decision making.						K2
	CO3	Develop conceptual understanding on Organising and understand the concepts of Staffing.						K2
	CO4	Understands the Nature, Importance and Principles of Directing and Controlling.						K3
	CO5	Gains knowledge on Contemporary topics in Management.						K3
UNIT-I	NATURE OF AND APPROACHES TO MANAGEMENT				Periods: 9			
Definition, Nature, Process and Significance of Management – Role and Functions of Managers – Managerial Skills - Management as a Science or Art - Management as a Profession - Administration and Management - Levels of Management - Functions of Management – Principles of Management - Functional Areas of Management - Classical Management Approaches - Behavioural Management Approaches - Modern Management Approaches.								CO1
UNIT-II	PLANNING AND DECISION-MAKING				Periods: 9			
Planning - Nature and Importance of Planning - Types of Plans - Levels of Planning - Steps in Planning - Management By Objective (MBO) - Management By Exception (MBE) - Policy and Strategy - Forecasting and Decision Making - Characteristics of Decision Making - Types of Decisions – Decision Making Process - Rational Perspectives and Behavioural Aspects of decision making.								CO2
UNIT-III	ORGANISING AND STAFFING				Periods: 9			
Organizing - Nature and Purpose - Principles of Organization - Types of Organization - Organisational Structure and Design - Line, Staff and Functional Authority - Departmentation - Span of Control - Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization - Factors determining the degree of Decentralization of Authority. Staffing - Nature and Purpose of Staffing - Importance of Staffing - Components of Staffing - Steps in Manpower planning - Meaning of Recruitment and Selection, Training and Development , Performance Appraisal and Potential Appraisal.								CO3
UNIT-IV	DIRECTING, COORDINATING AND CONTROLLING				Periods: 9			
Directing - Nature of Directing Function - Principles - Importance of Effective Direction - Morale Building - Job Satisfaction - Effective Communication skills for Directing - Barriers of communication. Coordination - Meaning, Nature and Characteristics - Controlling: Meaning, Objectives of Controlling - Principles of Controlling - Importance of Controlling.								CO4
UNIT-V	TRENDS IN MANAGEMENT				Periods: 9			

Academic Curriculum and Syllabi R 2023

Outsourcing - Knowledge Management - Learning Organization - Business Process Reengineering (BPR) - Conflict Management - Stress Management - Participative Management - Green Management - Change Management - Total Quality Management (TQM) - Flexible Work Environment - Work Force Diversity.				CO5
Lecture Periods: 45	Tutorial Periods:	Practical Periods: -	Total Periods: 45	
Text Books				
<ol style="list-style-type: none"> 1. Stoner, Freeman, Gilbert Jr. (2014). Management (6th edition), New Delhi: Prentice Hall India. 2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers. 3. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015. 				
Reference Books				
<ol style="list-style-type: none"> 1. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007. 2. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004. 3. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013. 4. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012. 5. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009. 				
Web References				
<ol style="list-style-type: none"> 1. https://tyonote.com/trends_in_management/ 2. https://onlinecourses.swyam2.ac.in/nou21_mg06/preview 3. https://nptel.ac.in/courses/110102016 4. https://onlinecourses.nptel.ac.in/noc22_mg42/preview 5. https://archive.nptel.ac.in/courses/110/105/110105083/ 				

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	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	5	75	100

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Academic Curriculum and Syllabi R 2023

Department	Commerce		Programme: B.Com Accounting & Finance						
Semester	First		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A23CMT102C		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS ECONOMICS I		3	0	0	3	25	75	100
(Common to <u>B.Com</u> General and AF Branches)									
Prerequisite	Basic Economics knowledge								
Pedagogy:	Classrooms lecture, tutorials, Group discussion, Seminar, Role play & field work etc								
Course objective	CO1	To understand the concept of basic principles of business economics.							
	CO2	To understand the demand and supply analysis							
	CO3	To create knowledge on production analysis							
	CO4	To create knowledge on production analysis							
	CO5	To understand knowledge on National Income							
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	Demonstrate the Knowledge on Economics and Business Economics.							K3
	CO2	Analyze the Demand and Supply of Goods for the Individual and Market.							K3
	CO3	Explain the Producer Equilibrium.							K3
	CO4	Evaluate the Cost concepts of Business firms.							K3
	CO5	Apply the concepts of National Income.							K3
UNIT-I	INTRODUCTION TO BUSINESS ECONOMICS					Periods: 9			
Business Economics: Meaning – Definition – Nature and Scope of Business Economics- Relationship of Business Economics and other Disciplines – Objectives of Business firm – Business Decision Making Process.									CO1
UNIT-II	DEMAND AND SUPPLY ANALYSIS					Periods: 9			
Demand and Supply: Demand – Meaning, Definition, Factors Influencing Demand, Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand, Importance of Elasticity of Demand, Types of Elasticity, Measurement of Elasticity, Supply, Law of Supply.									CO2
UNIT-III	PRODUCTION ANALYSIS					Periods: 9			
Production: Meaning, Production function, Factors of Production, Types of Production function, Laws of production, Law of Variable Proportions, Iso -Quants, Producer Equilibrium and Law of Returns to Scale.									CO3
UNIT-IV	COST ANALYSIS					Periods: 9			
Cost Concepts: Costs, Types of Costs, Different types of costs, Short run cost curves, Marginal cost, Average cost, Total cost, Total Fixed Cost and Total Variable Cost, Relationship between Average cost and Marginal cost, U Shaped curve, Long run Average cost and L shaped curve.									CO4
UNIT-V	NATIONAL INCOME					Periods: 9			
National Income: Meaning, Definition, National Product, Concepts of National Income, Methods of measuring National Income, Factors determining National Income, Uses of calculating National Income, How far National Income a Reliable Index of Economic welfare.									CO5
Lecture Periods: 45			Tutorial Periods: -			Practical Periods: -			Total Periods: 45

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Skill Development Activities

1. Visit the RBI website and know the list of availability of statistical data.
2. Collect and analyze the RBI data.
3. Discussion on Centre and State Budget.

Textbooks

1. Dr.S. Sankaran," Business Economics", Margham Publications,5th Edition,2012.
2. Nilesh N Sarawate," Business economics". MS Learning,1st Edition,2020.
3. H.L. Ahuja," Business Economics, S. Chand,5th Edition,2020.

Reference Books

- 1.H.L. Ahuja, "Modern Microeconomics", S. Chand ,19th Edition,2017.
2. K. Rajagopalachari, "Business Economics", Atlantic Publisher,1st Edition,2022.
- 3.S.K. Agarwal, "Business Economics", S. Chand,2nd Edition,2018.
4. Gregory Mankiw, "Principles of Microeconomics", Cengage Learning India Pvt.Ltd.,8th Edition,2022.
5. Dr.J.P. Mishra, "Business Economics", Sahitya Bhawan Publications,2nd Edition,2022.

Web References

- 1.<https://www.icsi.edu>
- 2.<https://www.scribd.com>
- 3.<https://www.accord.edu.so>
- 4.<https://www.sultanchandandsons.com>
- 5.<https://www.old.mu.ac.in>

COs/POs/PSOs Mapping

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

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

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT1	CAT2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

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

Department	MATHEMATICS	Programme: B.com Accounting & Finance					
Semester	First	Course Category Code: IDC			*End Semester Exam Type: TE		
Course Code	A23MADA01C	Periods / Week			Credit	Maximum Marks	
		L	T	P	C	CAM	ESE
Course Name	BUSINESS MATHEMATICS AND STATISTICS	3	1	-	4	25	75
(Common to Commerce and Business Studies)							TM 100
Prerequisite	Basic Mathematics Knowledge						
Course Objective	To provide an understanding on matrices and determinants						
	To make them apply the applications of matrices and determinants in business						
	To be conversant with the ratios and proportions						
	To be familiar with Permutations, Combinations, and Sequences						
	To be aware of the applications of differential calculus						
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)
	CO1	Demonstrate an understanding of applications of Matrices and Determinants.					K2
	CO2	Analyse the applications of matrices and determinants in business and economics.					K4
	CO3	Solve problems related to central tendency and measures of dispersion.					K3
	CO4	Demonstrate the Application of correlation and regression analysis.					K2
	CO5	Apply the concept of testing of small samples.					K3
UNIT-I	MATRICES AND DETERMINANTS				Periods: 12		
Matrices: Definition and Types - Equality of matrices - Algebra of matrices - Transpose of a Matrix - Determinants of a Matrix. Properties of Determinants - Inverse of a Matrix.							CO1
UNIT-II	APPLICATIONS OF MATRICES				Periods: 12		
Matrix Representation of Data – Matrix Addition and Subtraction - Scalar Multiplication. Methods of Solving non-homogenous system of linear equations: Matrix Inverse method - Determinants method - Gauss Jordan - Elimination method.							CO2
UNIT-III	MEASURES OF CENTRAL TENDENCY AND DISPERSION				Periods: 12		
Measures of central Tendency: Arithmetic Mean – Median – Mode - Empirical relation between Mean, Median and Mode.							CO3
Measure of Dispersion: Range and Coefficient of range - Standard Deviation - Co-efficient of variation.							
UNIT-IV	CORRELATION AND REGRESSION ANALYSIS				Periods: 12		
Karl Pearson's co-efficient of correlation - Spearman's rank correlation coefficient - Regression analysis - simple regression equations.							CO4
UNIT-V	TEST OF HYPOTHESIS AND DESIGN OF EXPERIMENTS				Periods: 12		
Small samples: Test based on chi square test, t test and F test - Analysis of variance: One-way classifications and Two-way classifications:							CO5
Lecture Periods: 45		Tutorial Periods: 15		Practical Periods: -		Total Periods: 60	
Text Books							
1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1 st Edition, 2019.							
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1 st Edition, 2010.							
3. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7 th Edition, 2018.							
Reference Books							

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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. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
4. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013.
5. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. <https://resource.cdn.icai.org/46668bosfnd-p3-cp1.pdf>
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.htm>

* 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	PSO3
1	2	3	3	-	2	3	2	1
2	3	2	3	2	1	3	2	1
3	3	2	3	-	2	2	3	1
4	2	-	3	-	3	3	2	2
5	3	2	-	3	2	3	2	1

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 Accounting and Finance						
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	<i>On completion of the course, the students will be able to</i>								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									

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1. 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 & PuspahLata. Communication Skills, Oxford University Press, 2nd Edition, 2015.

Reference Books

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

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. https://www.butte.edu/departments/cas/tipsheets/readingstrategies/skimming_scanning.html
5. <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

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Academic Curriculum and Syllabi R 2023

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

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B.Com Accounting and Finance

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Department	Commerce		Programme: B.Com Accounting and Finance					
Semester	I		Course Category Code: AEC		*End Semester Exam Type			
Course Code	A23AETA02C		Periods / Week			Credit	Maximum Ma	
			L	T	P	C	CAM	ESE
Course Name	Environmental Studies		2	0	0	1	100	0
(Common to all UG Programmes)								
Prerequisite	Basic knowledge of biology, Physics, Chemistry, Meteorology, related basic socio -culture concepts, factors r 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 Ma	
	CO1	Understand about the various resources					(Highest	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 impac - fertilizer - Pesticide Problems - case studies.								
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.								
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.								
UNIT-IV	SOCIAL ISSUES - HUMAN POPULATION				Periods: 08			
Urban issues - Energy - water conservation - Environmental Ethics - Global warming – Resettlement and Rehabilitation issues - Environmental legislations - Environmental production 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 - 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

A23AFC101D	MS Excel	L	T	P	C	Hrs
		0	0	4	0	40
<p>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.</p> <p>Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.</p> <p>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.</p>						



Syllabus for II Semester B.Com Accounting and Finance

Department	COMMERCE		Programme : B.COM Accounting and Finance						
Semester	II		Course Category Code: DSC				*End Semester Exam Type: TE		
Course Code	A23AFT201D		Periods/Week			Credit	Maximum Marks		
Course Name	ACCOUNTING FOR BUSINESS		L	T	P	C	CAM	ESE	TM
			3	1	0	4	25	75	100
Prerequisite	Basic Accounting concepts								
Course Objectives	<ul style="list-style-type: none"> • To gain knowledge about the accounting for non-profit entities • To learn the computation of self-balancing system • To help the students to acquaint with application of branch and departmental accounting. • To understand the concept of consignment • To get an insight knowledge on preparation of Joint venture accounts. 								
Course Outcomes	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	Prepare the financial statements of Non-Profit entities							K1
	CO2	Compute and maintain the self-balancing ledgers							K2
	CO3	Comprehend the preparation of branch and departmental accounting.							K3
	CO4	Analyze the concept of consignment.							K4
	CO5	Solve the problems in joint venture account							K5
UNIT-I	ACCOUNTING FOR NON-PROFIT ENTITIES					Periods:12			
Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Itemspeculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt,Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet. CO1									
UNIT-II	SELF BALANCING LEDGERS					Periods:12			
Self-Balancing System: Introduction, working system and various ledgers to be maintained. Debtors Ledger- Creditors Ledger-General Ledger-Self balancing entries. CO2									
UNIT-III	BRANCH AND DEPARTMENTAL ACCOUNTING					Periods:12			
Branch Accounts-Dependent Branches (Debtor's system, Stock & Debtors system) and IndependentBranches (Foreign Branches excluded) – Departmental Accounts: Departmental Trading Account;Profit & Loss Account – Calculation of net profit of various departments and allocation of expenses –Preparation of General Profit & Loss Account and Balance Sheet. CO3									
UNIT-IV	CONSIGNMENT					Periods:12			
Introduction- Distinction between Sale and Consignment-Books of consignor's –Books of Consignee – Accounting treatment of consignment Transactions-Practical problems CO4									
UNIT-V	JOINT VENTURE ACCOUNT					Periods:12			
Meaning – Features of joint venture- Difference between joint venture and Partnership-Joint venture and consignment-Accounting for joint ventures –When separate set of books is kept –when separate set of books is not kept-Co-venture-Practical problems. CO5									
Lecture Periods: 60			Tutorial Periods:			Practical Periods:-		Total Periods: 60	
TextBooks									
1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.									
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.									
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.									
ReferenceBooks									
M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.									




R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
 Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
 Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf>
3. <https://mgkvp.ac.in/Uploads/Lectures/47/1408.pdf>
4. <https://www.futureaccountant.com/accounting-process/study-notes/>
5. <https://www.slideshare.net/AfzalurRahman/chapter1-fundamental-ofaccounting>

* 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	Business Studies			Programme: B.B.A. (General)							
Semester	Second			Course Category Code: MJD		End Semester Exam Type: TE					
Course Code	A23BAD202C			Periods / Week			Credit		Maximum Marks		
				L	T	P	C	CAM	ESE	TM	
Course Name	LEGAL ASPECTS OF BUSINESS			5	0	0	4	25	75	100	
Common to B.Com. (General), B.Com (A&F)B. Com (CA), B.Com. (CS), BBA (G), BBA(FDB)											
Prerequisite	-										
Course Objective	To find out the various dimensions of the business contracts										
	To Understand The Legal Aspects while buying and selling of goods.										
	To gain knowledge on partnership and limited liability partnership.										
	To acquire knowledge in Companies Act										
	To familiarize about the legal aspects in Insolvency.										
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)		
	CO1	Acquires knowledge on laws involved in business contracts.								K2	
	CO2	Understand the legal framework within the business function.								K2	
	CO3	Gains exposure on Partnership Act and LLP								K2	
	CO4	Gains knowledge in Companies Act								K2	
	CO5	Acquires knowledge in Insolvency technique with legal procedure.								K2	
UNIT-I	CONTRACT LAW						Periods: 08				
Introduction- Definition of Contract- Essentials of Valid Contract- Capacity of Contract – classifications of contract - contract of indemnity – Quasi Contract – contract of bailment– Discharge – Remedies to breach of Contract.									CO1		
UNIT-II	THE SALE OF GOODS ACT, 1930 AND NEGOTIABLE INSTRUMENTS						Periods: 09				
Definition of a Contract of Sale - Conditions and Warranties -Passing of Property - Right of Unpaid Seller against the Goods-Remedies for Breach. The Negotiable Instrument Act, 1881- Definition and characteristics -Kinds of negotiable instruments - Promissory Note, Bill of Exchange and Cheques - Holder and Holder in due course - Crossing of Cheques - Bouncing of Cheques.									CO2		
UNIT-III	PARTNERSHIP ACT and LLP						Periods: 10				
The Indian Partnership Act, 1932 Definition of Partnership and its essentials, Rights and Duties of Partners: Types of Partners - Minor as a partner - Doctrine of Implied Authority -Registration of Firms - Dissolution of firms. Limited Liability Partnership Act, 2000 - Incorporation by registration - Relationship of members- members as agents, ex-members, designated members - Cessation of trade by Limited liability partnership, Insolvency and winding up.									CO3		
UNIT-IV	COMPANIES ACT 2013						Periods: 08				
Nature and Definition of a Company - Registration and Incorporation - Memorandum of Association - Articles of Association – Prospectus - Kinds of Companies - Directors: Their powers and duties – Meetings - Winding up.									CO4		
UNIT-V	INSOLVENCY						Periods: 10				
Introduction-Definition – Object - Procedure –Act of Insolvency – Notice - Insolvency court-Present Petition –Conditions for a creditors Petition & Debtors’ Petition- Procedure on Admission of Petition – Dismissal of Petition- Order of Adjudication – Discharge of Insolvent – Application of Discharge – Effect of order of Discharge – Refusal Order – Effect of Refusal – Remedies.									CO5		
Lecture Periods: 45			Tutorial Periods:			Practical Periods: -			Total Periods: 45		
Text Books											

1. Business Law by R.S.N. Pillai & Bagavathi. S. Chand & Co. Ltd., New Delhi.
2. Mercantile law by N.D.Kapoor
3. K.R.Bulchandani, Business Laws for Management, Latest Edition, Himalya Publishing House, Bombay.
4. Business and Corporate Law by Dr. P. C Tulsian, S. Chand Publication.

Reference Books

1. S.S.Gulshan; Mercantile Law. 3rd Edition, Excel Books, New Delhi.
2. Gogna P.P.S "Mercantile Law", S. Chand & Co. Ltd., New Delhi, 1999.
3. Shukla, M.C "A Manual of Mercantile Laws Sultan Chand & Sons, New Delhi
4. Maheshwari, S.N & Maheshwari, S.K "A Manual of Business Laws", Himalaya Publishing House, Bombay
5. Avtar Singh, Introduction to law of Partnership, Eastern Book Company, Lucknow

Web References

1. https://onlinecourses.swyam2.ac.in/cec21_mg02/previewwww.legalindia.in.
2. www.legalserviceindia.com.
3. www.supremecourtindia.nic.in.
4. www.mca.gov.in.

COs/POs/PSOs Mapping

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

Correlation Level: 1 - Low, 2 - Medium, 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	COMMERCE			Programme : Accounting and Finance							
Semester	SECOND			Course Category Code: MID	*End Semester Exam Type: TE						
Course Code	A23CMT204C			Periods/Week			Credit	Maximum Marks			
				L	T	P	C	CAM	ES E	TM	
Course Name	BUSINESS ECONOMICS II			4	1	0	4	25	75	100	
(Common to B.com General and Accounting and Finance)											
Prerequisite	To Gain Knowledge in Basic Economic theories Concepts and models										
Course Objectives	To understand the concept the different types of market situation.										
	To understand the concept of Imperfect competition.										
	To be familiar with concept of pricing.										
	To demonstrate the theory of distribution and profit.										
	To understand the concept of Business cycle.										
Course Outcomes	On completion of the course, the students will be able to										BT Mapping (Highest Level)
	CO1	Enhance the Knowledge on Market structure.								K1	
	CO2	Discuss the concept of Imperfect competition.								K2	
	CO3	Apply the Concept of pricing in goods and services.								K3	
	CO4	Analyze the theories of distribution.								K4	
	CO5	Evaluate the application of business cycle.								K5	
UNIT-I	MARKET STRUCTURE – PRICING UNDER PERFECT COMPETITION						Periods:9				
Meaning of Market- Classification of Market Structure- Perfect Competition-Features-Price determination under Perfect Competition- Short run and Long run Equilibrium of the Firm and Industry- Time Element in Price determination.										CO1	
UNIT-II	MARKET STRUCTURE – PRICING UNDER IMPERFECT COMPETITION						Periods:9				
Imperfect Competition – Meaning – Classification of Market under Imperfect competition – Monopoly – Features – Types – Price and Output determination – Monopolistic Competition – Features – Price and Output determination under Monopolistic competition – Duopoly – Oligopoly										CO2	
UNIT-III	PRICING						Periods:9				
Meaning – Definition – Objectives of Pricing – Importance of Pricing – General considerations of Pricing – Factors affecting Pricing – Methods of Pricing – Cost Based Pricing – Mark Up Pricing – Absorption Pricing – Full Cost Pricing – Marginal Cost Pricing – Target Pricing – Market Oriented Pricing – Going Rate Pricing – Dual Pricing – Product Life Cycle.										CO3	
UNIT-IV	THEORIES OF DISTRIBUTION AND PROFIT						Periods:9				
Functional Vs. Personal distribution – Theory of factor pricing - Marginal Productivity theory – Rent – Ricardian theory of rent – Wages – Real – Nominal Wages – Theories of Wages – Profit – Net profit – Gross profit – Theories of Profit.										CO4	
UNIT-V	BUSINESS CYCLE						Periods:9				
Meaning – Characteristics of Business cycle – phases – Inflation – meaning – types – demand pull – cost push – causes – effects – measures to control inflation – ant inflationary measures in India – Deflation – causes – effects and measures to control.										CO5	
Lecture Periods: 45			Tutorial Periods:-			Practical Periods:-0		Total Periods: 45			
Textbooks											
1. M.L. Jhingan, "Micro Economic Theory", Virnda publications, 12th Edition, 2014.											
2. A.L. Ahuja, "Principles Micro Economics Theory and Policy", S. Chand, 20th Edition, 2016.											
3. P.N. Chopra, "Business Economics", Kalyani Publishers, 7 th Edition, 2015.											
ReferenceBooks											

1. Gregory Mankiw, "Principles of Micro Economics, Cengage Learning India Pvt.Ltd, 8th Edition, 2022.
2. Robert Pindyck and Daniel Rubinfeld, "Micro Economics", Pearson, 8th Edition, 2017.
3. H.L.Ahuja, "Modern Micro Economics", S.Chand, 19th Edition, 2017.
4. K.RajagoplaChari, "Business Economics", Atlantic Publisher, 1stth Edition, 2022.
5. C.M.Chaudhary, "Business Economics", RBSA Publishers, 1st Edition, 2000.

Web References

1. <https://tktopenightcollege.in>
2. <https://mu.ac.in>
3. <http://www.icsi.edu>
4. <https://www.ddegjust.ac.in>
5. <https://www.mim.ac.mw>

* 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 Accounting and Finance						
Semester	II	Course Category Code:	End Semester Exam Type					
		SEC	:-					
Course Code	A23ENSA02C	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	SOFT SKILLS	4	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, Agna Fernandez, <i>Soft Skills and Employability Skills</i> , Cambridge University Press, 2017.								

2. Jeff Butterfield, *Soft Skills for Everyone*, Cengage India Private Limited, 2nd Edition, 2020.
3. Alex K, *Soft Skills*, S Chand & Company, 1st Edition, 2014.

Reference Books

1. Barun Mitra, *Personality Development and Soft Skills 2*, Oxford University Press, 2016.
2. Prashant Sharma, *Soft Skills 3rd Edition: Personality Development for Life Success*, BPB Publications, 2021.
3. Ghosh, B.N, *Managing Soft Skills for Personality Development*, Tata McGraw Education Publication, 1st Edition, 2012.
4. R.S.Aggarwal. *A Modern Approach to Non-Verbal*. S Chand Publication. 2017.
5. K. K. Sinha, *Business Communication*, 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 Accounting & Finance						
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	4	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	Analyze and interpret simple phrases written in French						K3
	CO3	Have the basics of French grammar						K3
	CO4	Communicate and ask basic questions in French language						K3
	CO5	Appreciate the diversity and multiplicity of 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
5	1	2	1	1	1	1	2	3

Correlation Level: 1 - Low, 2 - Medium, 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	TAMIL		Programme: B.Com Accounting & Finance								
Semester	SECOND		Course Category Code: AEC			*End Semester Exam Type: TE					
CourseCode	A23TAT202C		Periods/Week			Credit		MaximumMarks			
			L	T	P	C	CAM	ESE	TM		
Course Name	TAMIL – II		4	0	0	2	25	75	100		
(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)											
Prerequisite	nāL6;ÜLwD tFg;gpy; jkpio xU ghldwᵀñ nPā□uQᵀ Ntz;Lk;										
Course Objectives	<ul style="list-style-type: none"> • nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpId vLj;Jiug;gjhF ,g;ghlj;jpl;lK; mikf;fg;gl;Ls;sJ. • ,uz;lhapuk; Mz;Lfhyj; jkpopd; njhd;ikiaAk; tuyhw;iwAk; mjd; tpOkpaq;fisAk; gz;ghl;ilAk; vLj;Jiug;gjhF ,g;ghlj;jpl;lK; mikf;fg;gl;Ls;sJ. • jkpo; ,yf;fpak; cs;slf;ñ;jpYk;> tbtj;jpYk; ngw;wkhw;wq;fs;> mjd; rpe;jidfs;> milahsq;fs; Mfpatw;iwf; fhYe;NjhWk; vOjg;gl;l ,f;fpaq;fspd; topahff; \$Wtjw;F ,g;ghlj;jpl;lK; mikf;fg;gl;Ls;sJ. • tho;tpay; rpe;jidfs;> xOf;ftpay; NfhI;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 Outcome	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; fUtpahñ; jha;nkhopiag; gad;gl;Jjy;.							K3	
		CO3	jfty; njIHGF;Fj; jha;nkhopapd; Kf;fpaj;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;jpFhuk; kzpNkfiy - gspF;fiw Gf;mij-KJkyHf; \$e;jy;...Kjy; Gwkwpg; ghuha; tiu (106-121thpfs;) nghpaGuhzk; - ,isahd;FbkhwehadhHGuhzk; - cs;sk; md;Gnfhz;L...(17MtJ ghly;kl;Lk;) fk;guhkhazk; - Fk;gfHztjig;glyk; - cwq;Ffpd;w Fk;gfd;d... (45MtJghly; kl;Lk;) Njk;ghtzp - ghYkhI;rpG;glyk; - Cl;bdhHmUs;... (229 ghly; kl;Lk;) rPwhg;Guhzk; - kioaiog;gpj;jg; glyk; - NtapiD KwPj;J vDj; njhIq;Fk; (15MtJ ghly; kl;Lk;)	CO1										
UNIT-II	gjpndz; fPo;f;zf;F E}y;fs;					Periods: 09					
jpUf;Fws; ehybahH rpWgQ;r%yk; le;jpizlk;gJ fhHehw;gJ fstopehw;gJ	- typawpjy; (48)>neQ;nrhLfpsj;jy; (125) - mUk;ngwy;... (ghly; vz;:34) - G+thJ fha;f;Fk;... (ghly; vz;:22) - Ridtha;r; rpWePiu... (ghly; vz;:38) - fUtpis fz;kyHNghy; G+;j;id... (ghly; vz;:34) - Qhl;gpDnsQ;rpa (ghly; vz;:2)									CO2	
UNIT-III	rq;f ,yf;fpak; - vl;Lj;njhif					Periods: 09					
Iq;FWE}W FWE;njhif ew;wpiz - ghly; vz;:284 - jiytd; \$w;W mfehD}W GwehD}W ghpgly;	- ghly; vz;:44; - Njhop \$w;W - ghly; vz;:224 - jiytp \$w;W - ghly; vz;:145 - nrtyp \$w;W - ghly; vz;:102 - xsitahH - ghly; vz;:3 - jpUkhy; tho;j;J (1-11thpfs;)									CO3	
UNIT-IV	gj;Jg;ghl;L					Periods: 09					
nghUeuhw;Wg;gil rpWghzhw;Wg;gil ngUk;ghzhw;Wg;gil-ghHitahj;...Kjy; gjk; kPfg; gUFtPH tiu (95-105) FwpQ;rpG;ghl;L kliuf;fhQ;rp neLey;thil	- thhpAk; tbj;Jk;...Kjy; ngUe;jF ghbdp tiu (25-47) - ige;jid mtiu...Kjy; ntd;wpNtY}H va;jpd; tiu (164-173) - mz;zy; neLq;NfhL...Kjy; rpte;jfz;Nzk; tiu(54-61) - ikgLngUe;Njhs;...Kjy; ngUk;ngaH kJiu tiu (687-699) - FspHfhyf;fhI;rp- fy;nyd; Jtiy;...Kjy; gz;Zkiw epWg;g tiu (64-70)									CO4	
UNIT-V	nkhogp;gapw;rp> ,yf;fpaturyhw					Periods: 09					
1. Kjy;> fu> chpg;ngHUs; mwpjy; 2. myfpl;L tha;g;ghL	CO5										

3.mzpf; mwpjy;

,yf;fpa tuyhW

fhg;gpak;> mw,yf;fpak;> rq;f ,yf;fpak; Fwpj;jg; ghlg;gFpia xl;ba ,yf;fpa tuyhW.

Lecture Periods: 45

Tutorial Periods:-

Practical Periods:-

TotalPeriods:45

Text Books

1. **rptFkhH>v];> -nfhq;FNjHtho;f;if>** ghly; njhFg;G E}y; - njhFjp -1> Aidnll; iul;IH];>nrd;id -86. Kjw;gjpg;G.2003.
2. **rhkpehijaH lhf;IH c.Nt. FWe;njhif %yKk; ciuAk;>** lhf;IH c.Nt.rhkpehijaH E}y; epiyak;> ntspaPl;nlz;: 277>nrd;l; efH>nrd;id- 600 090.vl;lhk; gjpg;G- 2020.
3. **Ntq;fluhkd;> tpj;Jthd;n`r; . (gjp.) - ew;wpiz %yKk; ciuAk;>**lhf;IHc.Nt.rhkpehijaH E}y; epiyak;> ntspaPl;nlz;: 277>nrd;l; efH>nrd;id- 600 090. vl;lhk; gjpg;G- 2020.
4. **jpUts;StH- NrNahd; lhf;IH - jpUf;Fws;>**kapiy; jpUts;StHjkpo;r; rq;fk;>184>gpuhl;Nt>nrd;id 600 108
5. **Ntq;flrhkpehl;lH>e.K.> - fhHehw;gj>fstopehw;gj-**rhujhjgpg;gfk;>rhe;jpmLf;n;> =fpU\;zGuk; njU> ,uhag;Ngl;il>nrd;id -14. Kjw;gjpg;G: 2005.

Reference Books

1. **rpw;gpgghyRg;gpukzpak; kw;Wk; ePygj;kehd; (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)>** ghhepiyak;. 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.f.>ey;yjkpo; vOjNtz;Lkh>**ghhepiyak;>nrd;id> 1998.
5. **rk;gj;> ,uh.> (gjp) -njhy;fhg;gpaf; ftpijapay; tbt;k-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	5	75	100

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

Department	ENGLISH	Programme: B. Com Accounting and Finance						
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	4	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	<i>On completion of the course, the students will be able to</i>						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 2. Workplace Ethics 3. Communication Ethics 4. Communicating Corporate Culture 5. Communicating Business Environment							CO1	
UNIT-II	SENTENCE TYPES AND WORD POWER				Periods: 09			
1. Sentence Types – Active Voice and Passive Voice, Direct and Indirect Speech 2. Types of Clauses – Dependent, Independent and Relative Clauses 3. Types of Sentences – Simple, Compound, Complex and Compound & Complex Sentences							CO2	
UNIT-III	SPEAKING IN THE BUSINESS WORLD				Periods: 09			
1. Ice Breakers 2. Getting your point across 3. Establishing rapport and showing interest 4. Responding to Feedback 5. Expressing personal views 6. Introducing new Business Vocabularies							CO3	
UNIT-IV	WRITING BUSINESS EMAILS				Periods: 09			
1. Types of B2B Emails 2. Efficient use of Emails 3. Main component of Emails 4. Email Attacks 5. Email – Exercises							CO4	
UNIT-V	WORKPLACE COMPETENCIES				Periods: 09			

1. Resources 2. Interpersonal Skills 3. Information 4. Systems 5. Technology	CO5		
Lecture Periods: 45	Tutorial Periods: 0	Practical Periods: 0	Total Periods: 45
Text Books			
1. Scott McLean, <i>Business English for Success</i> , Saylor Foundation, 2011 2. Business English Advanced CEFR Level 3. Simon Sweeney, <i>English for Business Communication Student's Book</i> , Student Edition, Cambridge University Press, 14 April 2003			
Reference Books			
1. Ann Handley, <i>Everybody Writes</i> , Wiley Publisher, 4 November 2014 2. Team Mailmodo, <i>A Step-by-Step Guide to Improve Email Performance, E-Book</i> 3. Michael Swan, <i>Practical English Usage</i> , Oxford Publication, First published January 1, 1981			
Web References			
1. www.panola.edu 2. www.speacialistlanguagecourses.com 3. businessenglishresources.com			

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	3
4	3	3	3	3	3	1	3	2
5	3	3	3	3	3	1	3	2

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	10		5	5	5	75	100

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

Department	COMMERCE		Programme: B.Com A &F						
Semester	SECOND		Course Category Code: SEC			End Semester Exam Type: -			
Course Code	A23AFL201D		Periods / Week			Credit	Maximum Marks		
Course Name	SPREADSHEET SKILLS		L	T	P	C	CAM	ESE	TM
			0	0	6	3	50	50	100
Prerequisite	Basic Spreadsheet Knowledge								
Course Objectives	<ul style="list-style-type: none"> To acquaint the students with the Financial and Accounting functions in Spreadsheet. To give hands on experience in preparing Spreadsheet. To enable students to use financial and accounting functions in Spreadsheet. 								
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)	
	CO1	To Understand the basics of Spreadsheet Skills.						K3	
	CO2	To work with different financial functions.						K3	
	CO3	To work with analysis tool pack with finance add =-in.						K3	
	CO4	To perform accounting calculations in Spreadsheet.						K3	
	CO5	To perform finance calculations in Spreadsheet.						K3	
EXERCISES									
<ol style="list-style-type: none"> Prepare a Simple Monthly Budget Spreadsheet and Visualization Student Performance Analysis Time Value of Money Analysis (Investment Opportunity Analysis) Develop a Loan Amortization Schedule Comprehensive Financial Analysis in Excel Creating an Interactive Financial Dashboard in Excel Prepare Pivot Tables to analyze and summarize financial data. Build a spreadsheet to calculate interest rates and visualize it Perform a comprehensive statistical analysis of financial data Apply macros to automate repetitive tasks in Excel 									

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	ESE	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 Accounting and Finance						
Semester	II		Course Category Code: VAC			End Semester Exam Type:			
Course Code	A23VAC201C		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	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 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 Interpretating 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									
<ul style="list-style-type: none"> Ramesh Dutta Dikshit, <i>Political Geography: Politics of Place and Spatiality of Politics</i>, Macmillan Education, 2020. Deshpande C. D., 1992: <i>India: A Regional Interpretation</i>, 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 Pubs., 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.




A23AFC202D	Advanced Excel	L	T	P	C	Hrs
		0	0	4	0	40
<p>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.</p> <p>Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.</p> <p>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.</p>						


