

Academic Curriculum and Syllabi R-2023



SRI MANAKULA VINAYAGAR
ENGINEERING COLLEGE
(AN AUTONOMOUS INSTITUTION)



SCHOOL OF ARTS AND SCIENCE
PG DEPARTMENT OF COMMERCE
B.COM – PROFESSIONAL ACCOUNTING

**ACADEMIC
REGULATIONS
2023 (R-2023)
CURRICULUM AND
SYLLABUS**

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B.Com (Professional Accounting)

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Programme Outcomes (PO) for B.Com. P.A

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

PROGRAMME SPECIFIC OUTCOME

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

STRUCTURE FOR UNDERGRADUATE PROGRAMME

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

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

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

* 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	A23PAT101D	Principles and Practice of Accounting-I	DSC	3	1	0	4	25	75	100
4	A23PAT102D	Business Law	DSC	4	0	0	4	25	75	100
5	A23PAT103D	Business Studies	DSC	4	0	0	4	25	75	100
6	A23PAD101D	Business Mathematics and Logical Reasoning	IDC	3	0	0	3	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	A23PAC101D	MS Excel	EEC	0	0	4	0	100	0	100
							24	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23PAT204D	Principles and Practices of Accounting II	MJD	4	0	0	4	25	75	100
2	A23PAT205C	Business Economics	MJD	4	0	0	4	25	75	100
3	A23MGT205C	Principles of Cost Accounting	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
4	A23PAD202D	A. Business Statistics B. Business Organization and Management C. Banking Theory and Laws	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
5	A23ENSA02C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
6	A23FRT202C	French – II	AEC	3	0	0	2	25	75	100
	A23TAT202C	Tamil – II								
7	A23BET202C	Business English – II	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
8	A23PAP202D	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	A23PAC101D	Advanced Excel	EEC	0	0	4	0	100	0	100
							28	415	585	1100

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Accounting	MJD	4	0	0	4	25	75	100
2		Income Tax Law and Practice I	MJD	4	0	0	4	25	75	100
3		Company and Allied Laws	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
4		A. Organizational Behaviour B. Human Resource Management C. Management Information System	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
5		Humanities & Social Sciences - Business Communication	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	Select (Any one)	Statistical Skills	SEC	0	0	6	3	50	50	100
		E-Banking Practices	SEC							
		Web Designing	SEC							
Value Added Course										
8	A23VAC301C	Health and Wellness, Yoga Education, Sports and Finance	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
9		Advanced Tally	EEC	0	0	4	0	100	0	100
							26	400	500	900

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Corporate Accounting I	MJD	4	0	0	4	25	75	100
2		Income Tax Law and Practice II	MJD	4	0	0	4	25	75	100
3		Goods and Service Tax	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
4		A. Accounting Standards B. Auditing & Insurance C. Human Resource Accounting	MID	4	0	0	4	25	75	100
Ability Enhancement Courses										
5	A23BET202C	Tamil / English / French	AEC	3	0	0	2	25	75	100
Value Added Course										
6	A23VAC301C	Digital and Technological Solutions	VAC	2	0	0	2	100	0	100
Project										
7		Community Engagement / Winter Project / Immersion Project	SKD	0	0	4	2	40	60	100
							22	265	435	700

SEMESTER – V

Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Corporate Accounting II	MJD	4	0	0	4	25	75	100
2		Financial Management	MJD	4	0	0	4	25	75	100
3		Auditing and Assurance	MJD	4	0	0	4	25	75	100
4		Enterprise Information System	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		A. Accounting Information System B. Computer Application in Business C. Strategic Management	MID	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A23PAP301D	Company Internship	SKD	0	0	6	4	40	60	100
							30	165	435	600

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Financial Reporting	MJD	4	0	0	4	25	75	100
2		Strategic Financial Management	MJD	4	0	0	4	25	75	100
3		Tax Law and Practice	MJD	4	0	0	4	25	75	100
4		Corporate and Economic Laws	MJD	4	0	0	4	25	75	100
5	Project	Company Analysis Report	MJD	0	0	8	4	40	60	100
Minor Disciplinary course										
6		A. Investment Analysis B. Government Accounting C. Industry Relations & Labor Law	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		Management Accounting	MJD	4	0	0	4	25	75	100
2		Security Analysis & Portfolio Management	MJD	4	0	0	4	25	75	100
3		Corporate Tax Planning & Management	MJD	4	0	0	4	25	75	100
4		Financial Statement Analysis & Reporting	MJD	4	0	0	4	25	75	100
5		Indian Financial System	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
6		A. Business Ethics & Corporate Governance B. Corporate Social Responsibility C. Contemporary Legal Frame Work	MID	4	0	0	4	25	75	100
							24	150	450	600

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SEMESTER – VIII										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1		Project Management	MJD	4	0	0	4	25	75	100
2		Working Capital Management	MJD	4	0	0	4	25	75	100
3		Inflation Accounting	MJD	4	0	0	4	25	75	100
4		Risk Management	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
5		Research Project or 3 Major Disciplinary Courses A. International Accounting B. International Taxation C. Strategic Cost Management	MID	0	0	24	12 Or 4*3			
							28	100	300	500

Syllabus for I- Semester based on R-2023 Regulation

Department	TAMIL		Programme: B.Com Professional Accounting								
Semester	First		Course Category Code: MIL			*End Semester Exam Type: TE					
CourseCode	A23TAT101C		Periods/Week			Credit		MaximumMarks			
			L	T	P	C	CAM	ESE	TM		
Course Name	TAMIL – I		3	0	0	3	25	75	100		
(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)											
Prerequisite	பட்டமேற்படுத்தும் தரவுகளை; க்குரிய கல்வியைப் படிக்க வேண்டிய நேரம்; Lk;										
Course Objectives	<ul style="list-style-type: none"> nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpjd vLj;Jiug;gjhf ,g;ghlj;jpl;l; 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;l; mikf;fg;gl;Ls;sJ. jkpo; ,yf;fpak; cs;slf;fj;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;l; mikf;fg;gl;Ls;sJ. tho;tpay; rpe;jidfs;> xOf;ftpay; Nfh;l;ghLfs;> rkj;Jtk;> #oypay; vdg; gy \$Wfis khztHfSf;F vLj;Jiuf;Fk; tpjj;jpy; ,g;ghlj;jpl;l; cUthf;fg;gl;Ls;sJ. rpe;jid Mw;wiyg; ngUf;Ftjw;Fj; jha;nkhopapd; gg;fspg;gpjd czHjj ,g;ghlj;jpl;l; 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; Ngzp elj;jy;.							K3	
		CO2	ekJ vz;zj;ij ntspg;gLj;Jk; fUtpahfj; jha;nkhopiag; gad;gLj;Jjy;.							K3	
		CO3	jfty; njlHGf;Fj; jha;nkhopapd; Kf;fpaj;Jtj;ij czHjy;.							K2	
CO4		jha;nkhopapd; rpwg;ig mwpjy;.							K2		
CO5	,yf;fpa ,d;gg;fis EfUk; jpwd;fis tsHj;jy;.							K3			
UNIT-I	,f;fhy ,yf;fpak;- kuGf;ftpijfs;- GJf;ftpijfs;- rpWfij				Periods: 09						
kuGf;ftpijfs; - ghujpahH-nts;spg; gdpkiyapd; kPJyhTNthk;... (13 ghly;fs;)- ghujpjhhd;-Gul;rp;ftp (Ngud;Gf; nfhz;ltNu...Kjy; - ftpQDf;Fk; fhjypf;Fk; kPl;rpje;jhH tiu) jq;fg;gh - gdpg;ghiw Edpfs; - tho;f;if Xtpak; . GJf;ftpijfs;-mg;Jy; uFkhd; - tiY}Uk; thHjHtk; - Afp - capHg;G (,aw;ifapd; vYk;G Kwpg;G) – rpWfij -MH.#lhkzp - rhk;gyf;Fs;.									CO1		
UNIT-II	ehlfk; -ciueil- ehty;				Periods: 09						
ehlfk; - gpugQ;rd; - Kl;il - ciueil - ,uh.Ntq;flhrygjp - me;jf; fhj;jpy; fhg;gp ,y;iy -ehty; - ,uh.KUfNts; - kpspHfy;									CO2		
UNIT-III	gf;jp ,yf;fpak; -irtk;- itztk; - fpwpj;Jtk; - ,j;yhk;				Periods: 09						
gf;jp ,yf;fpak; -irtk;-jpUQhdk;ge;Jh - Kjy; jpUKiw - NjhLilanrtpad;...ghly; kl;Lk; - jpUehTf;furH - ehd;fhk; jpUKiw - \$w;whapdthW...ghly; kl;Lk;- Re;juH - Vohk; jpUKiw - gpj;jhgpw#B...ghly; kl;Lk; - khzpf;fthrfH - jpUthrfk; - Gy;yha; GOtha;...ghly; kl;Lk; - jpU%yH - jpUke;jpuk; - MHf;Fk; ,Lkpd;...ghly; kl;Lk; - fhiuf;fhyk;ikahH-jpUtpul;il kzkphiy - md;ghy; milntj;thW...ghly; kl;Lk;. itztk; - ngha;ifaho;thH - itak; jfspaha;...ghly; kl;Lk; -G+jj;jho;thH - md;Ng jfspaha;...ghly; kl;Lk; - Ngaho;thH - jpUf;fz;Nld; nghd;Nkdp...ghly; kl;Lk; - ek;kho;thH - jpUtha;nkhop - csd; vdpd;...ghly; kl;Lk; - nghpaho;thH - nghpaho;thH jpUnkhop - thf;Fj; J}a;ik...ghly; kl;Lk; -Mz;lhs; - ehr;rpahH jpUnkhop- vd;G cUfp ,dNty;...ghly; kl;Lk; - fpwpj;Jtk; - ,ul;rz;a kNdhfuk; - Mtpf;FWnte;JaH...Kjy; ciday;yJ gw;WNjh tiu - ,j;yhk; - Fzq;Fb k;j;jhd; rhfpG- uFkhd; fz;zp -milj;j kdf;Nfh;l;il...Kjy; vd;fz; tiu									CO3		
UNIT-IV	rpw;wpyf;fpak; - Kj;njhs;shapuk; - cyh- fyk;gfk;- gs;S-,ilf;fhyg; GytHfs;				Periods: 09						
rpw;wpyf;fpak; - Kj;njhs;shapuk; - 1.NtuWifgk;gpr; Riuaha;...2.khiy tpiygfHthH... 3.vd;id ciuay; ...vdj; njhlq;Fk; ghly;fs; kl;Lk; - cyh - FNyhj;Jq;fNrhod; cyh - jhis mutpe;jr; rhjp...Kjy; epyntd;whs; tiu - fyk;gfk; -jpUtuq;ff;fyk;gfk; - cUkhwp; gygpw;Gk;...Kjy; MBH thry; tiu - gs;S - Kf;\$lw;gs;S - ehl;Ltsk; - fiwgl;Ls;S...vdj;njhlq;Fk; ghly; kl;Lk; -J}J-mofH fps;istpL J}J - ,d;nrrhy;iy....Kjy; cgNjrkhf ciug;gha; tiu ,ilf;fhyg; GytHfs; - ,uhkypq;f mbfs; - k'hNjtkhiiy-gbj;Njd;...Kjy; ngha; cyfpay; tiu - tPukhKdptH jpUf;fhtY}Hf; fyk;gfk;									CO4		

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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

Academic Curriculum and Syllabi R-2023

Department	French	Programme : B. Com Professional Accounting						
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 12th							
Course Objectives	To introduce the basics of French language to the students							
	To enable the students to read, understand and write simple sentences							
	To help them to grasp the fundamentals of French grammar							
	To make the students to formulate correct phrases							
	To introduce them French and Francophone countries and their cultures							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	have a general understanding of the language						K1
	CO2	analyze and interpret simple phrases written in French						K2
	CO3	have the basics of French grammar						K3
	CO4	communicate and ask basic questions in French language						K4
	CO5	appreciate the diversity and multiplicity of French and Francophone world						K5
UNIT-I	S'introduire				Periods:09			
1.	Le français, les Français, la France							CO1
2.	Je m'appelle Elise, et vous ?							
3.	Saluer, se présenter, remercier							
4.	Vous dansez ? D'accord							
5.	Interroger quelqu'un et donner des informations							
UNIT-II	Demander des questions sur quelqu'un				Periods:09			
1.	Monica, Yokiko et compagnie							CO2
2.	Dire ce qu'on l'aime							
3.	Les voisins de Sophie							
4.	Demander des informations sur quelqu'un							
UNIT-III	Expliquer quelque chose				Periods:09			
1.	Tu vas au Luxembourg ?							CO3
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							
UNIT-IV	Poser des questions et commander				Periods:09			
1.	Pardon monsieur, le BHV s'il vous plait							CO4
2.	Au marché							
3.	Acheter quelque chose, demander le prix							
4.	On déjeune ici ?							
5.	Aller au restaurant, comprendre un menu							
UNIT-V	Inviter et proposer quelque chose				Periods:09			
1.	On va chez ma copine ?							CO5
2.	Proposer quelque chose							
3.	Demander et donner des informations sur quelqu'un							

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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

Academic Curriculum and Syllabi R-2023

Department	ENGLISH		Programme: B. Com Professional Accounting							
Semester	FIRST		Course Category Code: ENG			End Semester Exam Type: TE				
Course Code	A23BET102C		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	BUSINESS ENGLISH - I		3	0	0	3	25	75	100	
(Common to B.Com., B.Com. CS., BBA Branches)										
Prerequisite	Basic part-two language, Basic knowledge of Business Vocabulary and Grammar									
Course Objectives	To understand the concept, process, and importance of communication.									
	To gain knowledge about the business communication.									
	To develop skills of effective business communication - both written and oral.									
	To help students to acquaint communication skills in the business world									
	To enhance the presentation and negotiations skills of the students									
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	gather the basics and importance of communication							K3	
	CO2	can inculcate the basics knowledge in business communication							K3	
	CO3	draft effective business writing with brevity and lucidity							K3	
	CO4	<i>acquire acquaint communication skills in the business world</i>							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, <i>Media and Communication Management</i> , Himalaya Publishing House, 1st Ed, 2013.										
2. Hory Sankar Mukerjee, <i>Business Communication: Connecting at Work</i> , Oxford University Press, 1st Edition, 2016.										
3. K. K. Sinha, <i>Business Communication</i> , 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

Academic Curriculum and Syllabi R-2023

Department	Commerce		Programme: B.Com Professional Accounting						
Semester	I		Course Category Code: DSC *End Semester Exam Type: TE						
Course Code	A23PAT101D		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	PRINCIPLES AND PRACTICE OF ACCOUNTING I		3	1	0	4	25	75	100
Prerequisite	Basis of accounting, Business knowledge								
Course Objective	CO1	To provide students with the knowledge of Accounting Concepts and Principles							
	CO2	To help students to acquaint with Concepts of Trial balance and Rectification of Errors							
	CO3	To impart knowledge of Preparation of Bank reconciliation statement							
	CO4	To help students gain knowledge of Preparation of Final Accounts of Sole proprietor							
	CO5	To acquaint students with the conceptual knowledge of Inventories and application of depreciation methods							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Demonstrate their conceptual understanding in Accounting Concepts and Principles.						K3	
	CO2	Understand the preparation of Trial Balance and Rectification of Errors						K3	
	CO3	Prepare Bank Reconciliation Statement						K3	
	CO4	Prepare Final Accounts of both Manufacturing and Non-Manufacturing Entities.						K3	
	CO5	Comprehend the Concepts of Inventory Valuation and departmental accounting.						K3	
UNIT-I	FUNDAMENTALS					Periods: 12			
Introduction –Meaning and Scope of Accounting, Accounting Concepts, Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates, Accounting Standards and Introduction to Ind AS and Accounting Policies – Introduction and principle of disclosure. Journal entries, ledger, subsidiary books, cash book, capital, and revenue expenditure/receipts								CO1	
UNIT-II	TRIAL BALANCE AND RECTIFICATION OF ERRORS					Periods: 12			
Trial Balance- Introduction, Meaning, Objectives of preparing a trial balance, Methods of preparing a trial balance, Preparation of Trial balance, Adjusting Entries, Meaning of Rectification of Errors - Types of Errors - Methods of Rectification of Errors - Effect of Errors on Final Account-Rectification before and after preparation of final Accounts - Suspense Account (Including problems).								CO2	
UNIT-III	BANK RECONCILIATION STATEMENT					Periods: 12			
Introduction-Bank Passbook-Bank Reconciliation Statement-Importance of Bank Reconciliation Statement-Procedure for Reconciling the Cash Book Balance with the Passbook Balance-Methods of Bank Reconciliation								CO3	
UNIT-IV	FINAL ACCOUNTS OF SOLE PROPRIETORS					Periods: 12			
Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet, Final Accounts for non-corporate (Manufacturing Trading, P&L, B/S), Limitations of Financial Statements								CO4	
UNIT-V	INVENTORIES AND DEPRECIATION					Periods: 12			
Basis of inventory valuation and record keeping, various methods of inventory calculation- LIFO, FIFO, Specific Identification, Simple Average Price, Weighted Average method, Adjusted selling price method, perpetual and periodic inventory method. Meaning of PPE, Factors in measurement of Depreciation, Methods: straight line method, WDV, sum of digit method, Depletion, production unit method and machine hour method. Computation and accounting treatment of depreciation, Change in depreciation methods, Revision of the Estimated Useful Life of Property, Plant and Equipment, Revaluation of Property, Plant and Equipment.								CO5	

Lecture Periods: 45	Tutorial Periods: 15	Practical Periods: -	Total Periods: 60
Text Books			
1. T.S. Grewal, Introduction to Accounting, S. Chand and Co., New Delhi			
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.			
3. P.C. Tulsian & Bharat Tulsian, “Financial Accounting”, S.Chand, 2nd Edition, 2016			
Reference Books			
1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts – Vol.1”, S.Chand & Sons, 19th Edition, 2017.			
2. Maheshwari & Maheshwari, “Financial Accounting”, Vikas Publishing House, 6th Edition, 2018.			
Web References			
1. https://www.geektonight.com/financial-accounting-notes/			
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf			
3. https://lecturenotes.in/download/material/18026-financial-accounting			
4. https://www.icai.org/post.html?post_id=17882			

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

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

Academic Curriculum and Syllabi R-2023

Department	Commerce		Programme: B. Com Professional Accounting							
Semester	I		Course Category Code: DSC *End Semester Exam Type: TE							
Course Code	A23PAT102D		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	BUSINESS LAW		4	0	0	4	25	75	100	
Prerequisite	Basis of business ethics, Business practices, awareness of the legal and regularity environment. Social, ethical & economical, political basis of law									
Course Objective	CO1	To provide a comprehensive understanding on the general principles of contracts								
	CO2	To make them familiar with the law relating to sale of goods								
	CO3	To make them conversant with the provisions of Partnership and LLP Acts								
	CO4	To orient students about the basics of The Companies Act 20137								
	CO5	To help students to acquaint with an understanding on Negotiable Instruments								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Demonstrate a clear understanding on the general principles of contracts							K3	
	CO2	Be conversant with the legal provisions pertaining to sale of goods in India							K3	
	CO3	Appreciate and distinguish between Partnership and LLP with reference to Indian Law							K3	
	CO4	Explain the basic provisions with respect to The Companies Act 2013							K3	
	CO5	Show an understanding on Negotiable Instruments and their legal operations in business.							K3	
UNIT-I	CONTRACTS LAW: GENERAL PRINCIPLES					Periods: 12				
Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Performance of a contract –breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.									CO1	
UNIT-II	LAW OF SALE OF GOODS					Periods: 12				
Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.									CO2	
UNIT-III	LAWS OF PARTNERSHIP AND LLP					Periods: 12				
(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Registration and dissolution of Firm. (B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration–Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP.									CO3	
UNIT-IV	THE COMPANIES ACT 2013					Periods: 12				
Essential Features of a Company, Corporate Veil Theory, Classes of Companies , Types of Share Capital , Incorporation of a Company , Memorandum of Association , Articles of Association, Doctrine of Indoor Management.									CO4	
UNIT-V	LAW OF NEGOTIABLE INSTRUMENTS					Periods: 12				
Negotiable Instruments – Meaning, Nature and Types – Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments – Holder – Holder in due course. Negotiation of Negotiable Instruments – Endorsement – Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments – Crossing and Bouncing of Cheques.									CO5	
Lecture Periods: 60			Tutorial Periods: -			Practical Periods: -			Total Periods: 60	
Text Books										
1.Parul Gupta, “Legal Aspects of Business: Concepts and Applications”, Vikas Publishing House, 2nd Edition, 2019.										
2.M.C. Kuchhal, and Vivek Kuchhal, “Business Law”, Vikas Publishing House, 6th Edition, 2019.										
3. P.C. Tulsian and Bharat Tulsian, “Business Law”, McGraw Hill Education, 3rd Edition, 2017										

Reference Books

1. I.N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.

3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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

Academic Curriculum and Syllabi R-2023

Department	Commerce			Programme: B. Com (Professional Accounting)						
Semester	I			Course Category Code: DSC *End Semester Exam Type: TE						
Course Code	A23PAT103D			Periods / Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS STUDIES			4	0	0	4	25	75	100
Prerequisite	ICT in business, Basis of Business									
Course Objective	CO1	To develop an understanding of common business and commercial concepts								
	CO2	To understand the classification of business Environment and apply the concepts in business								
	CO3	To keep abreast with developments in the business and commercial world.								
	CO4	To understand the importance of Indian regulatory bodies and developing banks								
	CO5	To familiarize with important business terminologies.								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Understand the basics of business and commerce						K3		
	CO2	Familiarize with the elements of macro and microenvironments						K3		
	CO3	Get an overview about Indian and global companies						K3		
	CO4	Know the various government initiatives for smooth running of business						K3		
	CO5	Understand important business Terminologies						K3		
UNIT-I	BUSINESS AND COMMERCIAL KNOWLEDGE – AN INTRODUCTION					Periods: 12				
Nature of Business, Profession and Employment. Objectives of Business. Economic and Non-Economic Activities, Forms of Business Organizations									CO1	
UNIT-II	BUSINESS ENVIRONMENT					Periods: 12				
Micro and Macro Environment, Elements of Microenvironment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.									CO2	
UNIT-III	BUSINESS ORGANIZATIONS					Periods: 12				
Introduction , Important concepts of business world , Overview of selected Indian , Overview of Selected Global Companies									CO3	
UNIT-IV	ORGANIZATIONS FACILITATING BUSINESS					Periods: 12				
Indian Regulatory Bodies – RBI, SEBI, CCI, IRDAI - Indian Development Banks – NABARD.									CO4	
UNIT-V	COMMON BUSINESS TERMINOLOGIES					Periods: 12				
Common Business Terminologies used in various fields: Finance and Stock & Commodity Markets Terminology , Marketing Terminology, Banking Terminology,Other Business Terminology									CO5	
Lecture Periods: 60			Tutorial Periods: -			Practical Periods: -		Total Periods:60		
Skill Developments Activities										
Text Books										
1. Ian Wirthington & The Business Environment; Pearson Education Ltd., England. Chris Britton										
2. Poonam Gandhi Business Studies; Dhanpat Rai & Company Private Limited, Delhi										
Reference Books										

1. Business Environment Text and cases by Francis Cherunilam Himalaya Publishing House
 2. NCERT Business Studies Textbook for Class 10+2

Web References

1. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
2. https://www.icaai.org/post.html?post_id=17842

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

Academic Curriculum and Syllabi R-2023

Department	Commerce			Programme: B.Com (Professional Accounting)						
Semester	I			Course Category Code: IDC *End Semester Exam Type: TE						
Course Code	A23PAD101D			Periods / Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS MATHEMATICS AND LOGICAL REASONING			3	0	0	3	25	75	100
Prerequisite	Basis of mathematics, Quantitative skills									
Course Objective	CO1	To be conversant with the ratios and proportions								
	CO2	To make them familiar with mathematical concepts related to finance								
	CO3	To be familiar with Permutations, Combinations, and Sequences								
	CO4	To be aware of Concepts relating to Sets and functions and develop Logical Reasoning Skills								
	CO5	To help students to acquaint with applications of differential and Integral calculus.								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, logarithms and equations							K3	
	CO2	Analyse the applications of Mathematical Concepts in business and Finance							K3	
	CO3	Apply the principles of permutations, combinations, sequences and series in various business applications							K3	
	CO4	Demonstrate an understanding of Concepts of Sets , Functions and develop Logical Reasoning Skills in Simple Problem Solving.							K3	
	CO5	Know how to compute derivative of a function and familiarize with basics of Integral Calculus.							K3	
UNIT-I	RATIO-PROPORTION, INDICES, LOGARITHMS AND EQUATIONS					Periods: 9				
Ratios – Proportions – Properties of Proportion. Exponent (Index) of the Power – Laws of Indices. Logarithm – Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations – Basic Definitions – Quadratic Equation – Solving a Quadratic Equation – Quadratic and Cubic Equation in one Variable – Nature of the Discriminant – Application of Nature of the Discriminant – Properties of Roots of a Quadratic Equation. Simultaneous Equations – Solutions, Inequalities									CO1	
UNIT-II	MATHEMATICS FOR FINANCE					Periods: 9				
Simple and compound interest, Effective Rate of Interest, Depreciation , Annuities, types of annuities, Present values , Future Values and Perpetuity, Sinking Fund , Valuation of Bonds , Calculation of EMI , Calculation of Returns.									CO2	
UNIT-III	PERMUTATION, COMBINATION, SEQUENCES & SERIES					Periods: 9				
The Factorial – Fundamental Principle of Multiplication – Rule of Addition. Permutation and Combination – Difference between Permutation and Combination – Important Formulae of Permutation and Combination – Various Kinds of Permutations – Kind of Combinations – Circular Permutations , Combinations With restrictions. Progression - Sequences and Series – Arithmetic Progression – Geometric Progression , Relationship between AM and GM and Sum of n terms of Special Series									CO3	
UNIT-IV	SETS , RELATIONS ,FUNCTIONS AND LOGICAL REASONING					Periods: 9				
(A) Sets, Venn Diagram , Product Sets, Relations, Functions , Domain and Range , Types of Functions (B) Number Series, Coding and Decoding and Odd Man Out , Direction Tests , Seating Arrangements and Blood Relations									CO4	
UNIT-V	DIFFERENTIAL AND INTEGRAL CALCULUS					Periods: 9				

Introduction to functions and limit (concept only), Differentiation. Derivatives of x^n , e^x , a^x , $\log(x)$. Laws of derivatives for sum product and quotient. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics and Commerce. Integration Calculus-Basic Formulas-Integration By Parts-Definite Integrals	CO5		
Lecture Periods: 45	Tutorial Periods: -	Practical Periods: -	Total Periods: 45
Text Books			
<ol style="list-style-type: none"> 1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019. 2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010. 3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009. 			
Reference Books			
R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013. <ol style="list-style-type: none"> 1. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979. 2. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963. 3. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019 			
Web References			
<ol style="list-style-type: none"> 1. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf 2. https://www.icai.org/post.html?post_id=17790 			

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

Academic Curriculum and Syllabi R-2023

Department	ENGLISH		Programme: B.Com Professional Accounting						
Semester	FIRST		Course Category Code: SEC			End Semester Exam Type:-			
Course Code	A23ENSA01C		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	COMMUNICATION SKILLS		2	0	0	2	100	0	100
Prerequisite	Knowledge gained from Communication and New paper reading								
Course Objectives	To improve the skill of rapid reading and communicate efficiently								
	To decode and impart speaking skills with confidence								
	To train students in analyzing articles and Newspaper								
	To enhance the sense of social responsibility and accountability of the students								
	To expound the significance in Managerial skills								
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	understand the pattern to communicate effectively						K3	
	CO2	impart Speaking skills with self-confidence						K3	
	CO3	enhance their strategies in analyzing articles and Newspaper						K3	
	CO4	the sense of social responsibility and accountability of the students						K3	
	CO5	expertise in Managerial skills						K3	
UNIT-I	COMMUNICATION SKILLS - SPEAKING					Periods: 06			
1. Aspects of speaking 2. Process of effective Speech 3. Techniques for effectual Presentation								CO1	
UNIT-II	SELF-MANAGEMENT SKILLS					Periods: 06			
1. Time Management 2. Stress Management 3. Emotional Management								CO2	
UNIT-III	COMMUNICATION SKILLS - READING					Periods: 06			
1. Article analysis 2. Comprehension 3. Skimming and Scanning								CO3	
UNIT-IV	SOCIAL SKILLS					Periods: 06			
1. Leadership 2. Teamwork 3. Decision making								CO4	
UNIT-V	PUBLIC SPEAKING AND PRESENTATION					Periods: 06			
1. Rules and Techniques for Public Speaking 2. Practice session (both, Public Speaking and Presentation)								CO5	
Lecture Periods: -		Tutorial Periods: -		Practical Periods: 30		Total Periods: 30			
Text Books									
Barun K. Mitra, <i>Personality Development and Soft skills</i> , Oxford University Press, 2 nd Edition, 2016. 2. Syamala, V, <i>Effective English Communication for you</i> , Chennai: Emerald Publisher, 1 st Edition, 2002. 3. Sanjay Kumar & PuspHata. <i>Communication Skills</i> , Oxford University Press, 2 nd 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

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

Academic Curriculum and Syllabi R-2023

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

Urban issues - Energy - water conservation - Environmental Ethics - Global warming – Resettlement and Rehabilitation issues - Environmental legislations - Environmental 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.

CO4

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 & Vasanthy, “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

A23PAC101D	MS Excel	L	T	P	C	Hrs
		0	0	4	0	40

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

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

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

Syllabus for the Semester – II B.Com Professional Accounting

Department	COMMERCE		Programme: BCOM PROFESSIONAL ACCOUNTING						
Semester	II		Course Category Code:MJD			*End Semester Exam Type: TE			
Course Code	A23PAT204D		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ES	TM
Course Name	PRINCIPLES AND PRACTICE OF ACCOUNTING II		4	0	0	4	25	75	100
Prerequisite									
Course Objectives	To gain knowledge about the accounting for non-profit entities								
	To develop the knowledge of partnership accounting and admission of a new partner								
	To handle the accounting for retirement and death of existing partners								
	To familiarize with Accounting for Special Transactions								
	To help students gain knowledge of Concepts relating to Company Accounts								
Course Outcomes	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	Prepare financial statements of Non-Profit Organizations							K1
	CO2	Prepare financial accounts for firms and in different situations of admission of new partners							K2
	CO3	Handle partnership accounts in situations of retirement and death of partners							K3
	CO4	Comprehend the Concepts relating to Special Transactions.							K4
	CO5	Understand entries Relating Issue and Forfeiture of Shares, Issue of Debentures.							K5
UNIT-I	ACCOUNTING FOR NON-PROFIT ENTITIES					Periods:12			
	Introduction – Features of not-for-profit organizations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organizations - Income and Expenditure Account - Balance Sheet								CO1
UNIT-II	PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS					Periods:12			
	Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner-Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.								CO2
UNIT-III	RETIREMENT AND DEATH OF PARTNERS					Periods:12			
	Retirement of a partner – Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner								CO3

UNIT-IV	ACCOUNTING FOR SPECIAL TRANSACTIONS	Periods:12
Bills of exchange and promissory notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills. Sale of goods on approval or return basis Meaning of goods sent on approval or return basis and accounting treatment. Consignments Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Average due Date Meaning, Calculation of average due date in various situations. Account Current Meaning of Account Current, Methods of preparing Account Current		CO4
UNIT-V	Current, Methods of preparing Account Current	Periods:12
Definition of shares and debentures - Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares - Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013		CO5
Lecture Periods: 60	Tutorial Periods:	Practical Periods:-
Total Periods: 60		
TextBooks		
1.T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi		
2.Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.		
3.P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S. Chand, 2nd Edition, 2016.		
ReferenceBooks		
1.M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.		
2.Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.		
Web References		
1. https://www.geektonight.com/financial-accounting-notes/		
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf		
3. https://lecturenotes.in/download/material/18026-financial-accounting		
4. https://www.icai.org/post.html?post_id=17882		

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

Academic Curriculum and Syllabi R-2023

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

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Dr. P. S.

Academic Curriculum and Syllabi R-2023

Department	Commerce	Programme : B.Com (cost and Management Accounting)							
Semester	II	Course Category Code :MJD			*End Semester Exam Type: TE				
Course Code	A23PAT205C	Periods/Week			Credit	Maximum Marks			
		L	T	P	C	CAM	ES	TM	
Course Name	BUSINESS ECONOMICS	4	0	0	4	25	75	100	
Prerequisite									
Course Objectives	<p>To gain basic knowledge in Micro and Macro Economics Concepts.</p> <p>To understand the Concepts relating to law of demand and supply</p> <p>To familiarize with concepts relating to Theory of production and cost</p> <p>To understand the basic Forms of Market</p> <p>To Familiarize with Concepts relating to Money and Banking</p>								
Course Outcomes	On completion of the course, the students will be able to							BT Mapping	
									(Highest Level)
	CO1	Understand the basics of Micro and Macroeconomics						K1	
	CO2	Familiarize with the elements of macro and microenvironments and forms of markets						K2	
	CO3	Understand the concepts relating to law of production , Concepts of costs.						K3	
	CO4	Familiarize with different forms of markets.						K4	
	CO5	Understand the basic elements of Money and Banking						K5	
UNIT-I	INTRODUCTION TO BUSINESS ECONOMICS				Periods: 09				
	Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism							CO1	
UNIT-II	THEORY OF DEMAND AND SUPPLY				Periods: 09				
	Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity ,Theory of consumer’s behaviour – Marshallian approach and Indifference curve approach ,Meaning and determinants of supply, Law of supply and Elasticity of supply ,Demand Forecasting							CO2	
UNIT-III	THEORY OF PRODUCTION AND COST				Periods: 09				
	Meaning and Factors of production ,Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer’s equilibrium ,Concepts of Costs – Short-run and long-run costs, Averageand marginal costs, Total, fixed and variable costs							CO3	
UNIT-IV	FORMS OF MARKET				Periods: 09				
	Pricing strategies in various forms of markets – Meaning of Market – Classification of Market ,Perfect competition – Features of Perfect Market – Price determination, Imperfect Competition – Monopoly – Duopoly – Oligopoly – Monopolistic competition- Characteristics , features, pricing strategies, Price andoutput determination							CO4	
UNIT-V	MONEY AND BANKING				Periods: 09				
	Definition of Money, Types, Features and Functions ,Definition, functions, utility, principles of Banking, Commercial Banks, Central Bank , Measures of credit control and Money Market							CO5	
Lecture Periods: 45	Tutorial Periods: -			Practical Periods: -			Total Periods: 45		

TextBooks

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

ReferenceBooks

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

Web References

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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

Academic Curriculum and Syllabi R-2023

Department	COMMERCE		Programme : BCOM PROFESSIONAL							
Semester	II		ACCOUNTING		*End Semester Exam					
Course Code	A23PAT206D	MJD			Type: TE					
		Periods/Week			Credit	Maximum Marks				
Course Name	PRINCIPLES of COST ACCOUNTING		L	T	P	C	CAM	ESE	TM	
			4	0	0	4	25	75	100	
Prerequisite										
Course Objectives	To gain knowledge about the Basics of Cost Accounting									
	To develop the knowledge about Elements of Cost									
	To understand the Concept of Overheads									
	To help students gain knowledge of Concepts relating to Process Costing and Contract Costing									
	To Acquaint with concepts and problems relating to Cost Accounting System									
Course Outcomes	On completion of the course, the students will be able to								BT Mapping	
										(Highest Level)
	CO1	Understand the basics of Cost Accounting							K1	
	CO2	Demonstrate the Concepts relating to role of Material , Labour							K2	
	CO3	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.							K3	
	CO4	Comprehend the Concepts relating to different Methods of Costing							K4	
	CO5	Analyse the Concept of Cost bookkeeping.							K5	
UNIT-I	BASICS OF COST ACCOUNTING					Periods:12				
	Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Object – Cost Centers and Cost Units – Cost terms , concepts , Elements of Cost - Classification of Cost - Role of Cost Accountants in Organisations , Financial Accounting vs Cost Accounting , Cost control vs reduction , Preparation of cost sheet, Methods and Techniques of Costing									
									CO 1	
UNIT-II	ELEMENTS OF COST (Material and Labour)					Periods:12				
	Material Cost – Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts, Inventory control- - Techniques of fixing level of stocks- minimum, maximum, reorder point, safety stock, determination of optimum stock level, - Determination of Optimum Order quantity- Economic Order Quantity (EOQ), - Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios, d) Inventory Accounting									
	Labour Cost - Attendance and Payroll procedures- - Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites , Employee Cost Control , Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover , Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs , Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan)									
									CO 2	

UNIT – III	ELEMENTS OF COST (Overheads)	Period		
Functional analysis- Factory, Administration, Selling, Distribution, Research and Development , Behavioral analysis- Fixed, Variable and Semi- Variable , Allocation and Apportionment of overheads using Absorption Costing Method , Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation to cost centres or products, Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion , Treatment of Research and development cost in cost accounting			CO 3	
UNIT-IV	METHODS OF COSTING V COST ACCOUNTING SYSTEM	Periods:12		
Job Costing - Batch Costing - Contract Costing , Process Costing - Joint & By-Products			CO 4	
UNIT-V	COST ACCOUNTING SYSTEM	Periods:12		
Cost Accounting Records, Ledgers and Cost Statements - Items excluded from Cost and Normal and Abnormal Items/Cost-Non-Integrated Accounting - Integral Accounts-Reconciliation of Cost Accounting Records with Financial Accounts- Infrastructure, Educational, Healthcare and Port Services			CO 5	
Lecture Periods: 60		Tutorial Periods:	Practical Periods:-	Total Periods: 60
TextBooks				
<ol style="list-style-type: none"> 1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla 2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora 3. Horngren’s Cost Accounting: A Managerial Emphasis – By Charles T. Horngren, Srikant M. Datar Et. Al 				
ReferenceBooks				
<ol style="list-style-type: none"> 1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, 2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh 				
Web References				
<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf 2. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf 3. https://www.icai.org/post.html?post_id=17759 				

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

Academic Curriculum and Syllabi R-2023

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

5/1

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Academic Curriculum and Syllabi R-2023

Department	COMMERCE	Programme : BCOM PROFESSIONAL ACCOUNTING						
Semester	II	Course Category Code MID	*End Semester Exam Type:					
Course Code	A23PAD202D	Periods/Week		TE	Credit	Maximum Marks		
		L	T	P		C	CAM	ESE
Course Name	Business Statistics	3	0	0	3	25	75	100
Prerequisite	Basic Statistics knowledge							
Course Objectives	<p>To understand the fundamentals of business statistics and be conversant with the computation of measures of descriptive statistic</p> <p>To understand the concept of correlation and regression and their application in business</p> <p>To be familiar with Concepts relating to Probability</p> <p>To be aware of Concepts relating Discrete and Continuous Distributions</p> <p>To be familiar with the relevance and need of the index number in measuring economic changes.</p>							
Course Outcomes	<i>After completion of the course, the students will be able to</i>							BT Mapping (Highest Level)
	CO1	Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion						K1
	CO2	Demonstrate the Application of correlation and regression analysis						K2
	CO3	Apply the Concepts of Probability in Accounting and Finance						K3
	CO4	Understand the Techniques of developing Discrete and Continuous Distributions and its Applications .						K4
	CO5	Apply the index number techniques in business						K5
UNIT-I	INTRODUCTION, MEASURES OF CENTRAL TENDENCY AND DISPERSION				Periods:9			
Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance – Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data – Types of Charts - Graphical representation of data. Frequency distribution - Measures of central Tendency - Measure of Dispersion – Co-efficient of variation – Skewness - Pearson’s coefficient of skewness- Bowley’s coefficient of skewness. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation							CO1	
UNIT-II	CORRELATION AND REGRESSION ANALYSIS				Periods:9			
Scatter diagram, Karl Pearson’s co-efficient of correlation, spearman’s rank correlation coefficient, Probable Error and Probable limits .Regression analysis: simple regression equations							CO2	
UNIT-III	PROBABILITY				Periods:9			
Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.							CO3	
UNIT-IV	THEORITICAL DISTRIBUTION				Periods:9			
Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications							CO4	
UNIT-V	INDEX NUMBERS				Periods:9			
Index number – problems in the construction of index numbers – methods of constructing index numbers –							CO5	

simple and weighted index numbers – Laspeyre’s , Paasche’s , Bowley’s and Fisher’s Index Number – Tests of an Ideal Index Number – Cost of Living Index: Family Budget method and Aggregate Expenditure methods - Uses of index numbers

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

TextBooks

- 1.S.C. Gupta, “Fundamentals of Statistics”, Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, “Business Statistics”, Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, “Statistics – Theory & Practice”, S. Chand Publishing, 8th Edition, 2018.

ReferenceBooks

- 1.Richard Levin, David S. Rubin, “Statistics for Management”, Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., “Statistical Methods”, Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, “Statistics for Management”, Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, “Business Statistics and Operations Research”, Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., “Statistics for Business and Economics”, Vikas Publishing House, 5th Edition, 2013

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1. https://www.icaai.org/post.html?post_id=17790
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4- Revised.pdf
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.ht>

* 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

Academic Curriculum and Syllabi R-2023

Department	ENGLISH	Programme: B. Com Professional Accounting						
Semester	II	Course Category			End Semester Exam Type			
		CodeMLD			:-			
Course Code	A23ENSA02C	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	SOFT SKILLS	3	0	0	3	100	0	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			
<ol style="list-style-type: none"> 1. Sabina Pillai, Agna Fernandez, <i>Soft Skills and Employability Skills</i>, Cambridge University Press, 2017. 2. Jeff Butterfield, <i>Soft Skills for Everyone</i>, Cengage India Private Limited, 2nd Edition, 2020. 3. Alex K, <i>Soft Skills</i>, S Chand & Company, 1st Edition, 2014. 			
Reference Books			
<ol style="list-style-type: none"> 1. Barun Mitra, <i>Personality Development and Soft Skills 2</i>, Oxford University Press, 2016. 2. Prashant Sharma, <i>Soft Skills 3rd Edition: Personality Development for Life Success</i>, BPB Publications, 2021. 3. Ghosh, B.N, <i>Managing Soft Skills for Personality Development</i>, Tata McGraw Education Publication, 1st Edition, 2012. 4. R.S.Aggarwal. <i>A Modern Approach to Non-Verbal</i>. S Chand Publication. 2017. 5. K. K. Sinha, <i>Business Communication</i>, Galgotia Publishing, 4th Edition, 2011. 			
Web References			
<ol style="list-style-type: none"> 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

Academic Curriculum and Syllabi R-2023

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

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Dr. P. S.

Academic Curriculum and Syllabi R-2023

Department	French	Programme: B. Com Professional Accounting							
Semester	Second	Course Category CodeAEC				*End Semester Exam Type:TE			
Course Code	A23FRT202C	Periods/Week			Credit	Maximum Marks			
		L	T	P	C	CAM	ESE	TM	
Course Name	FRENCH II	3	0	0	3	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								
	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
Course Outcomes	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		
	<ol style="list-style-type: none"> 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		
	<ol style="list-style-type: none"> 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		

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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	5	75	100

Academic Curriculum and Syllabi R-2023

Department	TAMIL	Programme: B.A.(TAMIL)						
Semester	SECOND	Course Category Code: AEC			*End Semester Exam Type: TE			
CourseCode	A23TAT202C	Periods/Week			Credit	MaximumMarks		
Course Name	TAMIL – II	L	T	P	C	CAM	ESE	TM
		3	0	0	3	25	75	100
(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)								
Prerequisite	பட்டினிநாடு தர்ப்பு; jkpio xU ghLமாதந ப்பாபுதந் Ntz;Lk; • nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpId vLj;Jiug;gjhF ,g;ghlj;jpl;l; mikf;fg;gl;Ls;sJ.							
Course Objectives	• ,uz;lhapuk; Mz;Lfhyj; jkpopd; njhd;ikiaAk; tuyhw;iwAk; mjd; tpOkpaq;fisAk; gz;ghl;ilAk; vLj;Jiug;gjhF ,g;ghlj;jpl;l; mikf;fg;gl;Ls;sJ. • jkpo; ,yf;fpak; cs;slf;f; 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;l; 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;l; mikf;fg;gl;Ls;sJ. • rpe;jid Mw;wiyg; ngUf;Ftjw;Fj; jha;nkhopapd; gq;fspg;gpId czHj;j ,g;ghlj;jpl;l; 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;jj ntspg;gLj;Jk; fUtpahf; jha;nkhopiag; gad;gLj;Jjy;.						K3
	CO3	jfty; njlHGf;Fj; jha;nkhopapd; Kf;fpaj;Jtj;jj czHj;jy;.						K2
	CO4	jha;nkhopapd; rpwg;ig mwpjy;.						K3
UNIT-I	fhg;gpak;				Periods: 09			
	rpyg;gipfhuk; - tof;FiuFhij-fhtpAFePUK;...Kjy; Njhw;whd; capHtiu (8 thpfs;) kzpNkfiy - gspF;fiw Gf;mij-kJkyHf; \$e;jy;...Kjy; Gwkwpq; ghuha; tiu (106-121thpfs;) nghpaGuhzk; - ,isahd;FbkwhtheadhHGuhzk; - cs;sk; md;Gnfhz;L... (17MtJghly;kl;Lk;) fk;guhkhazk; - Fk;gfhZtjij;glyk; - cwq;Ffpd;w Fk;gfd;d... (45MtJghly; kl;Lk;) Njk;ghtzp - ghykhl;rpg;glyk; - Cl;bdhHmUs;... (229 ghly; kl;Lk;) rPwhg;Guhzk; - kioaiog;gpj;jg; glyk; - Ntapid Kwpi;J vdj; njhlq;Fk; (15MtJ ghly; kl;Lk;) UNIT-II gjpndz; fPo;f;fzf;F E}y;fs; Periods: 09							CO1
	jpUf;Fws; - typawpjy; (48)>neQ;nrhLfpsj;jy; (125) ehybahH - mUk;ngwy;... (ghly; vz;:34) rpWgQ;r%yk; - G+thJ fha;f;Fk;... (ghly; vz;:22) le;jpizlk;gl - Ridtha;r; rpWePiu... (ghly; vz;:38) fhHehw;gl - fUtpis fz;kyHNghy; G+j;jd... (ghly; vz;:34) fstopehw;gl - Qhl;gpDnsQ;rpa (ghly; vz;:2) UNIT-III rq;f ,yf;fpak; - vl;Lj;njhif Periods: 09							CO2
	lq;FWE}W - ghly; vz;:44; - Njhop \$w;W FWe;njhif- ghly; vz;:224 - jiytp \$w;W ew;wpiz - ghly; vz;:284 - jiytd; \$w;W mfehD}W - ghly; vz;:145 - nrtpyp \$w;W GwehD}W - ghly; vz;:102 - xsitahH ghpgghly; - ghly; vz;:3 - jpUkhy; tho;j;J (1-11thpfs;) UNIT-IV gj;Jg;ghl;L Periods: 09							CO3
	nghUeuhw;Wg;gil - thhpAk; tbj;Jk;...Kjy; ngUe;jF ghbdp tiu (25-47) rpWghzhw;Wg;gil - ige;jid mtiu...Kjy; ntd;wpNtY}H va;jpd; tiu (164-173) ngUk;ghzhw;Wg;gil-ghHitahj;...Kjy; gjk; kpfG; gUFtPH tiu (95-105) FwpQ;rpg;ghl;L - mz;zy; neLq;NfhL...Kjy; rpte;jfz;Nzk; tiu(54-61) kJiuf;fhQ;rp - ikgLngUe;Njhs;...Kjy; ngUk;ngaH kJiu tiu (687-699) neLey;thil - FspHfhyf;fhI;rp- fy;nyd; Jtjy;...Kjy; gz;ZKiW epWg;g tiu (64-70) UNIT-V nkhopg;gapw;rp> ,yf;fpatuyhW Periods: 09							CO4
	1.Kjy;> fU> chpg;ngHUs; mwpjy; 2.myfpl;L tha;ghL 3. mzpfs; mwpjy; ,yf;fpa tuyhW fhg;gpak;> mw,yf;fpak;> rq;f ,yf;fpak; Fwpj;jg; ghlg;gFjpia xl;ba ,yf;fpa tuyhW. Lecture Periods: 45 Tutorial Periods:- Practical Periods:- TotalPeriods:45							CO5

Academic Curriculum and Syllabi R-2023

Text Books

1. **rptFkhH>v];> -nfhq;FNjHtho;f;if> ghly; njhFg;G E}y; - njhFjp -1> Aidnll; iul;IHJ];>nrd;id -86. Kjw;gjpg;G.2003.**
2. **rkhpehijaH lhf;IH c.Nt. FWe;njhif %yKk; ciuAk;> lhf;IH c.Nt.rkhpehijaH E}y; epiyak;> ntspaPl;nlz;: 277>ngrd;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.rkhpehijaH E}y; epiyak;> ntspaPl;nlz;: 277>ngrd;l; efH>nrd;id- 600 090. vl;lhk; gjpg;G- 2020.**
4. **jpUts;StH- NrNaht; lhf;IH - jpUf;Fws;>kapiy; jpUts;StHjko;r; rq;fk;>184>gpuhl;Nt>nrd;id 600 108**
5. **Ntq;flrhkpehl;lH>e.K.> - fhHehw;gJ>fstopehw;gJ-rhujhgjpg;gfk;>rhe;jpmLf; E;> =fpU\;zGuk; njU> ,uhag;Ngl;il>nrd;id -14. Kjw;gjpg;G: 2005.**

Reference Books

1. **rpw;gpgHyRg;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)> ghpepiyak;. nrd;id>**
3. **Mde;jd;. R. Kidth.> - jkpo; ,yf;fpatuyhW>fz;kzpgjPg;gfk;> jpUr;rp-2. ,Ugj;jp %d;whk; gjpg;G- 2015.**
4. **gue;jhkdH>m.fp.>ey;jkpo; vOjNtz;Lkh>ghpepiyak;>nrd;id> 1998.**
5. **rk;gj;> ,uh.> (gjp) -njhy;fhg;gpaf; ftpijapay; tbtk;-ghLnghUs;-cj;jp-tifik>GJr;Nrhpknhopapay; gz;ghl;LMuha;r;r;repeWtdk;> GJr;Nrhp-605 001. Kjw;gjpg;G-mf;NlhgH 2015.**

Web References

1. <http://www.tamilvu.org>
2. <http://www.tamilweb.com>
3. <http://www.tamilkodal.com>
4. www.store.tamillexican.com
5. www.kala.tamilforu.blogspot.com
6. www.noolagam.com

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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




Academic Curriculum and Syllabi R-2023

Department	ENGLISH	Programme: B. Com Professional Accounting						
Semester	SECOND	Course Category Code:AEC			End Semester Exam Type: TE			
Course Code	A23BET202C	Periods / Week			Credit	Maximum Marks		
Course Name	BUSINESS ENGLISH II	L	T	P	C	CAM	ESE	TM
	(Common to B.com., B.com CS., and BBA Branches)	3	0	0	3	25	75	100
Prerequisite	Students with Intermediate level of Language Fluency							
Course Objectives	To handle themselves with proper ethics in a variety of Business Contexts							
	To learn all about the basic parts and components that make up a sentence and to form meaningful sentences							
	To communicate with others in practical, business-oriented situations							
	To write effective emails that communicates the message more succinctly, intelligently and accurately							
	To identify the key skills necessary for an employee to reach target performance in their specific role							
Course Outcomes	On completion of the course, the students will be able to						BT Mapping (Highest Level)	
	CO1	Foster an environment of ethical behaviors and prove the excellence					K3	
	CO2	Write a clear and concise style of sentences					K3	
	CO3	Stay connected with colleagues, customers and other professionals in the business oriented situations					K3	
	CO4	Raise learners' confidence when using emails to communicate in the business context					K3	
	CO5	Apply learnt competencies in the liberal arts to everyday life					K3	
UNIT-I	BUSINESS ETHICS AND COMMUNICATION				Periods: 09			
	1. Principles of Business Ethics 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						CO4	

4. Email Attacks	
5. Email – Exercises	
UNIT-V	WORKPLACE COMPETENCIES
	Periods: 09
1. Resources	CO5
2. Interpersonal Skills	
3. Information	
4. Systems	
5. Technology	
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.specialistlanguagecourses.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	5	75	100

Academic Curriculum and Syllabi R-2023

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



Academic Curriculum and Syllabi R-2023

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

Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.			CO4
Lecture Periods: 30	Tutorial Periods:	Practical Periods:	Total Periods: 30
Text Books			
1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and – Peters-Irwin 2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press 3. Hougard S. (2005) The business idea. Berlin, Springer 4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann			

Academic Curriculum and Syllabi R-2023

Department	Commerce	Programme: B.Com Professional Accounting							
Semester	II	Course Category Code: VAC End Semester Exam Type:							
Course Code	A23VAC201C	Periods / Week			Credit		Maximum Marks		
		L	T	P	C	CAM	ES	TM	E
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 The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.</p>								
UNIT-I	Geography of India	Periods: 6							
	<ul style="list-style-type: none"> India on the map of the world and its neighbouring countries Geographical diversities 							CO1	
UNIT-II	History of India	Periods: 6							
	<ul style="list-style-type: none"> India's Freedom Struggle An introduction to Indian knowledge systems 							CO2	
UNIT-III	Communicating Culture	Periods: 6							
	<ul style="list-style-type: none"> Oral narratives: Myths, tales and folklore Introduction to the Tribal Cultures of India 							CO3	
UNIT-IV	Indian Social Structure	Periods: 6							
	<ul style="list-style-type: none"> Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender 							CO4	
UNIT-V	Understanding Indian Polity	Periods: 6							
	<ul style="list-style-type: none"> The evolution of State in India: Nature and origin Interpreting India: Traditional, Modern and Contemporary Constitution as a living document 							CO5	
Lecture Periods:	Tutorial Periods:	Practical Periods:				Total Periods: 45			

Text Books

Reading List

Unit I: Geography of India

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

Unit II: History of India

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

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

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

- Paintings”, in Asian Folklore Studies, Vol. 61, No. 1 (2002), pp. 105-122.
- Komal Kothari, “Myths, Tales and Folklore: Exploring the Substratum of Cinema” pdf

Unit IV: Indian Social Structure

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

Unit V: Understanding Indian Polity

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

A23PAC202D	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>						