



SRI MANAKULA VINAYAGAR
ENGINEERING COLLEGE
(AN AUTONOMOUS INSTITUTION)



SCHOOL OF ARTS AND SCIENCE

PG DEPARTMENT OF COMMERCE

B.COM (GENERAL)

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

B.Com

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B.Com General

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B.Com General (I to VI Semesters) based on Curriculum R- 2023

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23FRT101C/ A23TAT101C	French - I / Tamil - I	MIL	3	0	0	3	25	75	100
2	A23BET102C	Business English - I	ENG	3	0	0	3	25	75	100
3	A23CMT101C	Financial Accounting	DSC	3	1	0	4	25	75	100
4	A23MADA01C	Business Mathematics and Statistics	IDC	3	1	0	4	25	75	100
5	A23CMT102C	Business Economics - I	DSC	3	0	0	3	25	75	100
6	A23BAT102C	Business Management and Practices	DSC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A23ENSA01C	Communication Skills	SEC	0	0	4	2	100	0	100
Ability Enhancement Course										
8	A23AETA02C	Environmental Studies	AEC	2	0	0	1	100	0	100
Employability Enhancement Course										
9	A23CMC101D	Certification Course - I	EEC	0	0	4	0	100	0	100
							23	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23CMT203C	Advanced Financial Accounting	MJD	4	0	0	4	25	75	100
2	A23BAD202C	Legal Aspects of Business	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
3	A23CMT204C	Business Economics II	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
4	A23ENSA04C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
5	A23FRT202C	French - II	AEC	3	0	0	2	25	75	100
	A23TAT202C	Tamil - II								
6	A23BET202C	Business English - II	AEC	3	0	0	2	25	75	100
Skill Enhancement Course										
7	A23BAPA01C	Entrepreneurial Skills	SEC	0	0	6	3	50	50	100
Value Added Course										
8	A23VAC201C	Understanding India	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
9	A23CMC202D	Microsoft Excel Expert	EEC	0	0	4	0	100	0	100
								400	500	900

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23CMT305D	Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A23CMT306D	Company Law	DSC	3	0	0	3	25	75	100
3	A23CMT307D	Cost Accounting	DSC	3	1	0	4	25	75	100
4	A23CME301D A23CME302D A23CME303D A23BAT308C	Investment Management Human Resources Management Fundamentals of Marketing Management Financial Management	DSE	3	0	0	3	25	75	100
5	A23XXO30XC	Open Elective – I	OE	2	0	0	2	25	75	100
Project										
6	A23BAP301C	Venture Development	DSC	0	0	4	2	50	50	100
Practical										
7	A23BAI301C	Working with Spreadsheets	IDC	2	0	0	2	25	75	100
Skill Enhancement Course										
8	A23CMS301D	Reading Financial Management	SEC	0	0	2	2	40	60	100
Ability Enhancement Course										
9	A23AETA04C	Value Education	AEC	2	0	0	1	100	0	100
Employability Enhancement Course										
10	A23CMC303C	Certified Course – III	EEC	0	0	4	0	100	0	100
							23	440	560	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23CMT408C	Advanced Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A23CMT409C	Management Accounting	DSC	4	0	0	4	25	75	100
3	A23BA401C	Business Strategy	IDC	3	0	0	3	25	75	100
4	A23CME404D A23CME405D A23CME406D	DSE-II** 1. Basics of Stock Market 2. Insurance & Risk Management 3. Financial markets and services	DSE	3	0	0	3	25	75	100
5	A23XXO40XC	Open Elective – II***	OE	2	0	0	2	25	75	100
Internship										
6	A23CSP402D	Internship / In-Plant Training	DSC	0	0	4	4	50	50	100
Practical										
7	A23CMI401D	Computerized Accounting	DSC	0	0	8	2	40	60	100
Skill Enhancement Course										
8	A23MASA01C	Quantitative Aptitude and Logical Reasoning	SEC	0	0	4	2	100	0	100
Ability Enhancement Course										
9	A23AET403C	Indian Constitution	AEC	2	0	0	1	100	0	100
Employability Enhancement Course										
10	A23CMC404	Certification Course - IV	EEC	0	0	4	0	100	0	100
							25	515	585	1000

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23CMT510D	Financial Reporting & Analysis	DSC	3	1	0	4	25	75	100
2	A23CMT511D	Income Tax - I	DSC	4	0	0	4	25	75	100
3	A23CMT512D	Auditing	DSC	3	0	0	3	25	75	100
4	A23CME507D A23CME508D A23CME509D	1. Financial Derivatives 2. Banking and Insurance 3. Security Analysis & Portfolio Management	DSE	3	0	0	3	25	75	100
Project										
5	A23CMP501 D	Social Responsibility Project	IDC	0	0	2	3	40	60	100
6	A23CMP502 D	Financial Modeling	DSC	0	0	4	2	40	60	100
Online Course										
7	A23CMM501D	Online Course	OC	0	0	4	2	Successful Completion		
Skill Enhancement Course										
8	A23BAS502C	Research Methods	SEC	0	0	4	2	100	0	100
							23	280	420	700

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A23CMT613D	Financial reporting and Analysis - II	DSC	3	1	0	3	25	75	100
2	A23CST607C	Goods and Services Tax	DSC	4	0	0	4	25	75	100
3	A23CMT614D	Income Tax - II	DSC	4	0	0	4	25	75	100
4	A23CME5010D A23CME5011D A23CME5012D	1.E- Commerce 2.Investment Planning and Financial Management 3.Personal Finance	DSE	3	0	0	3	25	75	100
Project										
5	A23CMP603D	Project	DSC	0	0	8	5	40	60	100
Skill Enhancement Course										
6	A23BAS603C	Life Skills Development and Mentoring	SEC	0	0	4	2	100	0	100
							21	240	360	600

Syllabus for the II Semester for B. Com General

Department	TAMIL		Programme: B.Com General						
Semester	SECOND		Course Category Code: AEC		*End Semester Exam Type: TE				
CourseCode	A23TAT202C		Periods/Week			Credit	MaximumMarks		
			L	T	P	C	CAM	ESE	TM
Course Name	TAMIL – II		3	0	0	3	25	75	100
(Common to B.A, B.Sc., BBA., B.COM., BCA., B.COM CS.,)									
Prerequisite	பன் னிரெண் டாம் tFg:gy; jkpio xU ghமாசுப் பயின் றிருக்க Ntz;Lk;.								
Course Objectives	<ul style="list-style-type: none"> • nrt;tpyf;fpa jd;ik nfhz;l jkpo;nkhopapd; rpwg;gpid vLj;J iugqjhf ,g;ghlj;pl;lk; m ikf;fg;gl;Ls;sJ. • ,uz;lhapuk; MzLfhyj; jkpopd; njhd;ikiaAk; tuyhw;iwAk; mjd; tpOkpaq;fisAk; gz;ghl;ilAk; vLj;J iugqjhf ,g;ghlj;pl;lk; m ikf;fg;gl;Ls;sJ. • jkpo ,yf;fpa cssl;f;fj;jpYk> tbt;jpYk; ngw;wkhw;wq;fs> mjd; rpe;jidfs> m ilahsq;fs Mfpatw;iwf; fhye;NjhWk vOjgg;l ,f;fpaq;fspd; topahff; \$Wtjw;F ,g;ghlj;pl;lk; m ikf;fg;gl;Ls;sJ. • tho;tpay; rpe;jidfs> xOf;ftpay; Nfhl;ghLfs> rkjJtk> #oypay; vdg; gy \$Wfis khztHfSf;F vLj;Jiuf;Fk; tpjj;ppy; ,g;ghlj;pl;lk; cUthf;fg;gl;Ls;sJ. • rpe;jid Mw;wiyg ngUf;Ftjw;Fj jha;nkhopapd; gq;fspg;gpid czHj;j ,g;ghlj;pl;lk; m ikf;fg;gl;Ls;sJ. 								
	Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
		CO1	,yffpaq;fs czHj;Jk; tho;tpay; newpKiwfisg Ngzpelj;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;.						K3	
CO5		,yf;fpa ,d;gq;fis EfUk; jpd;fis tsHj;jy;.						K3	
UNIT-I	fhg;gpak;					Periods: 09			
rpyg;gjpfhuk; kzlkfiy nghpaGuhzk fk;guhkhazk; Njk;ghtz rPwhg;Guhzk	- tof;Fiuhiij-fhtpAFeUk;...Kjy; Njhwhd; catii (8 thpfs;) - gspffiw Gf;ffhij-kJkyHf \$e;jy;...Kjy; Gwkwpg; ghuha; ti. (106-121thpfs;) - ,isahd;FbkhwehadhGuhzk - ccssk; md;Gnfhz;L...(17MtJ ghly;kl;Lk;) - Fk;gfhztijglyk; - cwq;Ffpd;w Fk;gfd;d... (45MtJghly; kl;Lk;) - ghykhl;rpq;glyk; - Cl;bdhHmUs...(229 ghly; kl;Lk;) - kioa iog;gpj;jg glyk; - Ntapid Kwppj;J vdj njhlq;Fk (15MtJ ghly; kl;Lk;)					CO1			
UNIT-II	gjpndz fPof;fzf;F E;jy;fs					Periods: 09			
jplf;Fws; ehybahH rpWgQ;r%yk; le;jpizk;gJ fhHehw;gJ fstopehw;gJ	- typawpjy; (48)>neQ;nrhLfpsj;jy; (125) - mUk;ngwy;...(ghly; vz::34) - G+thJ fha;f;Fk;...(ghly; vz::22) - Ridtha;r; rpWePiu...(ghly; vz::38) - fUtpis fz;kyHNghy G;j;jd...(ghly; vz::34) - Qhl;gpDnsQ;rpa (ghly; vz::2)					CO2			
UNIT-III	rq;f ,yffpak - vl;Lj;njhif					Periods: 09			
lq;FWE}W FWE;njhif ew;wpiz mfehD}W GwehD}W ghpgghly;	- ghly; vz::44; - Njhop \$w;W - ghly; vz::224 - jiytp \$w;W - ghly; vz::284 - jiytd \$w;W - ghly; vz::145 - nrtyp \$w;W - ghly; vz::102 - xsita - ghly; vz::3 - jplukhy tho;j;J (1-11thpfs;)					CO3			
UNIT-IV	gj;Jg;ghl;L					Periods: 09			

nghUeuhw;Wg;g ii - thhpAk; tbj;Jk;...Kjy; ngUe;jF ghbdp ti (25-47) rpWghzhw;Wg;g ii - ige;jid m ti ...Kjy; ntd;wpNtY}H va;jpd; ti (164-173) ngUk;ghzhw;Wg;g ii -ghH itahj ;j...Kjy; gjk; kpf;g;gUFtPH ti (95-105) FwpQ;rpq;ghl;L - m;zy; neLq;NfhL...Kjy; rpte;jfz;Nzk; ti u(54-61) kJ ii uf;fhQ;rp - ik gLngUe;Njhs...Kjy; ngUk;ngaH kJ ii ti (687-699) neLey;thil - FspHfhf;fhl;rp- fy;nyd; Jtiy;...Kjy; gzZK iw epWg;g ti (64-70)		CO4
UNIT-V	nkhopg;gapw;rp> ,yffpatuyhW	Periods: 09
1. Kjy; fU chpg;ngHUS; mwpjy; 2. myfpl;L tha;g;ghL 3. mzf;fs mwpjy; ,yffpa tuyhW fhg;gpak;> mw ,yffpak r qf ,yf;fpak; Fwpj;g ghlggFj pia xl;ba ,yf;fpa tuyhW.		CO5
Lecture Periods: 45	Tutorial Periods:-	Practical Periods:-
Total Periods: 45		
Text Books		
1. rptFkhH>v];.> -nfhq;FNJHtho;f;if> ghly; njhFg;G E}y; - njhFjp -1> A idn ii iul;IH];>nrd;id -86. Kjw;gjj pg;G.2003. 2. rhkpehijaH lhf;IH c.Nt. FWE;njhif %yKk; ciuAk;> lhf;IH c.Nt.rhkpehijaH E}y; epiyak> ntspaPl;nLz; 277>nrd;l; efH> nrd;id- 600 090.vl;lhk; gjj pg;G- 2020. 3. Ntq;fluhkd> tpj;Jtd;n`r; (gji) - ew;wpiz %yKk ciuAk;lhf;IHc.Nt.rhkpehijaH E}y; epiyak> ntspaPl;nLz; 277>nrd;l; efH>nrd;id- 600 090. vl;lhk; gjj pg;G- 2020. 4. jUtsSt+ NrNaHd; lhf;IH - jUf;Fws>kapiyj jpUts;StHjkpo;r; r qfk;>184>gpuhl;Nt>nrd;id 600 108 5. Ntq;flrhkpehl;lh>e.K> - fhHehw;gJ>fstopehw;gJ-rhujhgj;g;gfk;>rhe;jpmLf;ffk> =f;U\;zGuk njU ,uhag;Ngl;il>nrd;id -14. Kjw;gjj pg;G: 2005.		
Reference Books		
1. rpw;gpgghyRg;gpukzpak; kw;Wk; ePyg;kehgd (g.Mrp.) -Gjpa jkpo ,yf;fpa tuyhW 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)> ghhp ii yak; nrd;id> 3. Mde;jd;. R. KidtH - jkpo ,yf;fpa tuyhWfz;kzpgj;g;gfk;> jpUr;rp-2. ,Ugjj; %d;whk; gjj pg;G- 2015. 4. gue;jhkdhH>m.fp.>ey;jjkpo vOjNtz;Lk>ghhp ii yak;>nrd;id> 1998. 5. rk;gjj> ,uh.> (gjj) -njhy;fhg;gpaf; fpijapay; tbt;g-hLngHUS-cj;jp-t ii fi>k>GJr;Nrhpnkhopapay gz;ghl;LMuha;r;rpepWtdk;> GJr;Nrh-p-605 001. Kjw;gjj pg;G-mf;NIhgH 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		

B.Com

B.Com General

Marks	10	5	5	5	75	100
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* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

B.Com



B.Com General



Department	French	Programme: B.Com General						
Semester	Second	Course Category Code: AEC			*End Semester Exam Type: TE			
Course Code	A23FRT202C	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	FRENCH II	3	0	0	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							
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)
	CO1	Have a general understanding of the language						K3
	CO2	Analyze and interpret simple phrases written in French						K3
	CO3	Have the basics of French grammar						K3
	CO4	Communicate and ask basic questions in French language						K3
	CO5	Appreciate the diversity and multiplicity of French and Francophone world						K3
UNIT-I					Periods:09			
1. Qu'est-ce qu'on offre? 2. L'interro-négation. 3. On Solde 4. Le comparatif. 5. Les fêtes								CO1
UNIT-II					Periods:09			
1. Découvrir Paris en bus avec l'open tour. 2. Les verbes pronominaux 3. Si vous gagnez, vous ferez quoi? 4. Le futur simple 5. Les superlatifs.								CO2
UNIT-III					Periods:09			
1. Parasol ou parapluie 2. Le climat en France. 3. Quand il est midi à Paris? 4. L'emploi du temps:métro, boulot, restau. 5. Parler du temps qu'il fait.								CO3

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

B.Com

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

B.Com General

Department	Business Studies		Programme: B.Com (General)						
Semester	Second		Course Category Code: MJD			End Semester Exam Type: TE			
Course Code	A23CMT203C		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	ADVANCED FINANCIAL ACCOUNTING		4	1	0	5	25	75	100
Common to B.Com. (General), B. Com (CA), B.Com. (CS)									
Prerequisite	Basic knowledge in Financial Accounting								
Course Objective	To develop the knowledge of partnership accounting and admission of a new partners								
	To handle the accounting for retirement and death of existing partners								
	To be conversant with accounting for dissolution of partnership firm								
	To be familiar with the accounting treatment for partnership firm on insolvency of all partners								
	To elaborate the role of IFRS								
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)
	CO1	Prepare financial accounts for firms and in different situations of admission of new Partners							K1
	CO2	Handle partnership accounts in situations of retirement and death of partners							K2
	CO3	Understand the difference between the dissolution of the firm and dissolution of partnership							K2
	CO4	Prepare financial statements for partnership firm on insolvency of all partners							K3
	CO5	To know the requirements of international accounting standards							K3
UNIT-I	PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS					Periods: 12			
Introduction - Meaning, definition and features of partnership - Partnership deed. Admission of a new partner : Introduction - New profit-sharing ratio and sacrificing ratio - Revaluation of assets and liabilities – Adjustments of Reserves and other accumulated profit and losses - Adjustment of capital on the basis of new profit-sharing ratio.									CO1
UNIT-II	RETIREMENT AND DEATH OF PARTNERS					Periods: 12			
Retirement of a partner – Introduction - Adjustments required on retirement of a partner : profit-sharing ratio and Gaining ratio, Goodwill (Basics and journal entries only), Revaluation of assets and liabilities - Death of a partner - Mode of Payment (Lump sum and Installment payment Method) - Adjustments required on the death of a partner.									CO2
UNIT-III	DISSOLUTION OF FIRM					Periods: 10			
Dissolution of Partnership – Meaning – Mode of Dissolution – Rules of Settlement of Accounts after Dissolution- Accounting Treatment at the time of Dissolution – Goodwill - Preparation of Balance Sheet as on the date of dissolution									CO3
UNIT-IV	INSOLVENCY OF PARTNERS: PIECE-MEAL DISTRIBUTION					Periods: 14			
Insolvency of Partners: meaning of insolvency - Garner Vs Murray Rule - Accounting Procedure under fixed capitals Method – Criticisms of fluctuating Capital Method – Accounting Treatment when all Partners are Insolvent - Piecemeal Distribution: proportionate or surplus capital method and maximum possible loss method									CO4
UNIT-V	ACCOUNTING STANDARDS FOR FINANCIAL REPORTING					Periods: 12			
Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.									CO5

Lecture Periods: 60	Tutorial Periods:	Practical Periods: -	Total Periods: 60
Text Books			
1. T.S. Reddy and Dr. A. Muruthy, "Financial Accounting", Margham Publications, 7 th Revised Edition, 2022			
2. S.P. Jain and K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.			
Reference Books			

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

Web References

1. https://onlinecourses.swayam2.ac.in/imb23_mg35/preview
2. http://students.icwai.org/studies/studies/fin_Acc.aspx
3. https://onlinecourses.nptel.ac.in/noc22_mg63/preview
4. https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/https://www.icai.org/post.html?post_id=12430

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

Department	COMMERCE	Programme : B.Com General		
Semester	SECOND	Course Category Code: MID	*End Semester Exam Type: TE	
Course Code	A23CMT204C	Periods/Week	Credit	Maximum Marks

B.Com



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

1. 1. Gregory Mankiw, "Principles of Micro Economics, CengageLearning India Pvt.Ltd, 8th Edition, 2022.
2. Robert Pindyck and Daniel Rubin Feld,"Micro Economics", Pearson, 8th Edition, 2017.
3. H.L.Ahuja, "Modern Micro Economics", S.Chand, 19th Edition, 2017.

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4. K.Rajagoplachari, "Business Economics", Atlantic Publisher, 1stth Edition, 2022.
5. C.M.Chaudhary, "Business Economics", RBSA Publishers, 1st Edition, 2000.

Web References

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

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

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

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

Evaluation Method

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

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

Department	ENGLISH	Programme: B. Com General							
Semester	FIRST	Course Category Code: MLD			End Semester Exam Type -				
Course Code	A23ENSA04C	Periods / Week			Credit	Maximum Marks			
		L	T	P	C	CAM	ESE	TM	
Course Name	SOFT SKILLS	0	0	4	2	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									

1. Sabina Pillai, Agra Fernandez, *Soft Skills and Employability Skills*, Cambridge University Press, 2017.
2. Jeff Butterfield, *Soft Skills for Everyone*, Cengage India Private Limited, 2nd Edition, 2020.
3. Alex K, *Soft Skills*, S Chand & Company, 1st Edition, 2014.

Reference Books

1. Barun Mitra, *Personality Development and Soft Skills 2*, Oxford University Press, 2016.
2. Prashant Sharma, *Soft Skills 3rd Edition: Personality Development for Life Success*, BPB Publications, 2021.
3. Ghosh, B.N, *Managing Soft Skills for Personality Development*, Tata McGraw Education Publication, 1st Edition, 2012.
4. R.S.Aggarwal. *A Modern Approach to Non-Verbal*. S Chand Publication. 2017.
5. K. K. Sinha, *Business Communication*, Galgotia Publishing, 4th Edition, 2011.

Web References

1. <https://www.mindtools.com/a5ykiuq/personal-goal-setting>
2. <https://www.healthlinkbc.ca/health-topics/stress-management-managing-your-time>
3. <https://www.herzing.edu/blog/7-important-teamwork-skills-you-need-school-and-your-career>
4. <https://online.hbs.edu/blog/post/what-is-creative-problem-solving>
5. <https://www.lucidchart.com/blog/7-steps-to-creating-better-goals>

COs/POs/PSOs Mapping

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

Correlation Level

High	Moderate	Low
3	2	1

Evaluation Method

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

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




Department	Commerce		Programme: B.Com Professional Accounting						
Semester	II		Course Category Code: SEC			End Semester Exam Type: -			
Course Code	A23BAPA01C		Periods / Week		Credit	Maximum Marks			
			L	T	P	C	CAM	ES E	TM
Course Name	Entrepreneurial Skills		0	0	6	3	50	50	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			
<ol style="list-style-type: none"> 1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and – Peters-Irwin 2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press 3. Hougard S. (2005) The business idea. Berlin, Springer 4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann 			

Department	Commerce		Programme: B.Com 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 E	TM
Course Name	Understanding India		2	0	0	2	100	-	100
Course Objective	<p>The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also</p> <p>focus on developing an understanding among students of Indian society, Indian knowledge systems and cultural heritage.</p>								
Course Outcome	<p>On completion of the course, the students will be able to</p> <p>The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.</p>								
UNIT-I	Geography of India					Periods: 6			
	<ul style="list-style-type: none"> India on the map of the world and its neighbouring countries Geographical diversities 							CO1	
UNIT-II	History of India					Periods: 6			
	<ul style="list-style-type: none"> India's Freedom Struggle An introduction to Indian knowledge systems 							CO2	
UNIT-III	Communicating Culture					Periods: 6			
	<ul style="list-style-type: none"> Oral narratives: Myths, tales and folklore Introduction to the Tribal Cultures of India 							CO3	
UNIT-IV	Indian Social Structure					Periods: 6			
	<ul style="list-style-type: none"> Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender 							CO4	
UNIT-V	Understanding Indian Polity					Periods: 6			
	<ul style="list-style-type: none"> The evolution of State in India: Nature and origin Interpretating India: Traditional, Modern and Contemporary Constitution as a living document 							CO5	
Lecture Periods:		Tutorial Periods:		Practical Periods:			Total Periods: 45		
Text Books									

Reading List

Unit I: Geography of India

- 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 Pubs., Jaipur & New Delhi.
- Pathak, C. R. 2003: *Spatial Structure and Processes of Development in India*. Regional Science Assoc., Kolkata.
- Tiwari, R.C. (2007) *Geography of India*. Prayag Pustak Bhawan, Allahab12. Sharma, T.C. (2013) *Economic Geography of India*. Rawat Publication, Jaipur.

Unit II: History of India

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

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

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

- Beatrix Hauser, "From Oral Tradition to "Folk Art": Reevaluating Bengali Scroll

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- 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.



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.

