

# MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous College)

Affiliated to Periyar University, Salem | Accredited by NAAC with 'A' Grade  
Recognized by UGC under Section 2(f) & 12 (B)



ESTD-1994

**MUTHAYAMMAL**  
**COLLEGE OF ARTS**  
**AND SCIENCE**

(Autonomous)

A UNIT OF VANETRA GROUP

Learn.  
Lead

## DEGREE OF BACHELOR OF COMMERCE

Learning Outcomes - Based Curriculum Framework  
- Choice Based Credit System

### Syllabus for B.Com Professional Accounting (Semester Pattern)

(For Candidates admitted from the academic year  
2023-2024 and onwards)

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**Regulation and Syllabus for B.Com PA**  
*(With effect from the Academic Year 2023-2024)*

**Vision:**

To redefine the scope of higher education by infusing into each of our pursuits, initiatives that will encourage intellectual, emotional, social and spiritual growth, thereby nurturing a generation of committed, knowledgeable and socially responsible citizens.

**Mission:**

- \* To Ensure State of the world learning experience
- \* To Espouse value based Education
- \* To Empower rural education
- \* To Instill the sprite of entrepreneurship and enterprise
- \* To create a resource pool of socially responsible world citizens

**QUALITY POLICY**

To Seek - To Strive - To Achieve greater heights in Arts and Science, Engineering, Technological and Management Education without compromising on the Quality of Education.

**DEPARTMENT OF COMMERCE**

**Vision:**

- \* To produce upright, socially committed and ethically sound professionals in the fields of Commerce and Business to serve the Society

**Mission:**

- \* To impart training in various practical facets of Commerce and develop skills among learners to face the competitive world
- \* To develop value based service providers with integrity

## **PREAMBLE**

Education helps the world produce bright young brains, which opens up a world of job and business options for the general public. Professional courses that offer the qualities of the aforementioned prospects include MBA, ICSI, ICAI, and ICAI, to name a few. B.Com PA areas of accounting, auditing, income tax, and professional ethics, professional accounting prepares students for success by providing them with theoretical and practical knowledge. This helps them develop their skills so they can become competent workers and qualify for executive-level positions in professional courses. Professionals act as financial counselors for 6.8 million taxpayers in a country of 125 million people. Chartered accountants are now very necessary. In a more productive way, this course provides them with the fundamental support in the form of an undergraduate degree. The curriculum for the B.Com Professional Accounting program is designed to provide candidates for professional courses with both foundational and executive level instruction in the subject matter. Further research techniques and ethics are also provided by the professional accounting course to help students do research for their careers. The emphasis on interdisciplinary learning in the classroom. A professional curriculum combined with an undergraduate degree aids in the implementation of the framework.

## **PROGRAMME LEARNING OUTCOME**

### **NATURE AND EXTENT OF THE PROGRAMME**

This program's courses are intended to increase knowledge of the problems facing the business community and the economy at large. The course will assist in comprehending the several frameworks, policies, and tactics required to administer the swift alterations in the worldwide-focused setting of a business, such as providing students with knowledge of the financial system, its components, the guiding principles upon which it functions, connections, and legal issues in addition to exposing them to many commerce functional areas.

### **AIM OF THE PROGRAMME**

The students to acquire professional knowledge on Commerce and its related subjects. Impart knowledge in advanced concepts and applications in various fields of commerce. Embed practical knowledge in the minds of students through industrial visits and various training programmes. The students in the applied aspects of different advanced business practices. The students to occupy important positions in Business World.

### **GRADUATE ATTRIBUTES**

Graduates of the Bachelor of Commerce (Professional Accounting) degree have a thorough understanding of the principles of accounting, finance, marketing, and management, among other business disciplines. They exhibit excellent critical thinking and problem-solving skills, which allow them to assess business scenarios and create workable solutions. They can provide engaging

presentations in a range of business contexts thanks to their strong communication skills. These graduates are good team players, capable of cooperating in a range of groupings, and possess outstanding leadership and initiative. They have a thorough awareness of ethical issues in business and are committed to moral business conduct and corporate social responsibility. Proficient in leveraging technology for business objectives, they employ digital instruments for evaluation and judgment. They have a solid grasp of worldwide business conditions, which makes them ready to function in global environments. Their entrepreneurial skills allow them to recognize opportunities and offer value, and their research and analytical skills allow them to conduct in-depth business analysis and reach well-informed decisions. Graduates can successfully navigate and contribute to the dynamic business environment because they are flexible, dedicated to lifelong learning, and financially literate.

**GA 1 Analytical Reasoning**

**GA 5 Leadership Quality**

**GA 2 Critical Thinking**

**GA 6 Team work**

**GA 3 Problem Solving Skills**

**GA 7 Lifelong Learning**

**GA 4 Communication Skills**

#### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs):**

- PEO1: Graduates will be able to promote learning environment to meet the industry Expectation
- PEO2: Graduates will be incorporated the critical thinking with Good Communication and Leadership skills to become a self-employed
- PEO3: Graduates will understand the importance of social responsibility and ethical behavior in Business.

#### **PROGRAMME OUTCOMES (POs)**

- PO1: Graduates will acquire dynamic skills through proper perception of the course Objectives that leads to scientific and analytical comprehension of the concepts.
- PO2: Graduates will focus on sustainable goals that might bring about spherical Developments.
- PO3: Graduates will infuse a spirit converging on bricking a team work, interpersonal and administrative skills to think critically and execute Effectively.
- PO4: Graduates will apply reasoning appropriately to scale the humps in learning and solute them to the core.
- PO5: Graduates will engage the skills obtained in independent and collaborative learning as a perennial process.

### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

- PSO-1: Acquire the recent changes in Accounting, Taxation, and Investment in Securities, Marketing and Human Resource.
- PSO-2: Critically apply the financial and statistical tools in Research Projects and in Real-time Business.
- PSO-3: Analyze the professional acumen to continuously evolve and dynamically respond to new experiences in Higher education and Employment.
- PSO-4: Create a conducive climate for the stakeholders to develop strategies for Global Business Issues.
- PSO-5: Gain a penchant for continuous learning and prepare for CA final and other Professional Examinations.

### **REGULATIONS (2023-2024)**

#### **1. DURATION OF THE PROGRAMME**

- 1.1. Three years (Six Semesters)
- 1.2. Each academic year shall be divided into two semesters. The odd semesters shall consist of the period from June to November of each year and the even semesters from December to May of each year.
- 1.3. There shall be not less than 140 working days for each semester.

#### **2. ELIGIBILITY FOR ADMISSION**

Candidate for admission to the first year of the B.Com PA degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto.

#### **3. CREDIT REQUIREMENTS AND ELIGIBILITY FOR AWARD OF DEGREE**

3.1. A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years and passed the examinations of all the Six Semesters prescribed earning a minimum of 140 credits as per the distribution given in Regulation for Part I, II, III, IV & V and also fulfilled such other conditions as have been prescribed thereof.

#### **4. COURSE OF STUDY, CREDITS AND SCHEME OF EXAMINATION**

4.1. The Course Components and Credit Distribution shall consist of the following: (Minimum Number of Credits to be obtained)



Part Wise Distribution	Study Components	Credit Distribution
I	LANGUAGE - I	12
II	LANGUAGE - II	12
III	DISCIPLINE SPECIFIC COURSES(DSC)- THEORY	63
	DSC - PRACTICAL	
	GENERIC ELECTIVE COURSES(GEC)- THEORY	
	GEC PRACTICAL	
IV	DISCIPLINE SPECIFIC ELECTIVE COURSES(DSE)	12
	PROJECT WORK	6
	INTERNSHIP	2
	PROFESSIONAL COMPETENCY SKILLS	2
	SKILL ENHANCEMENT COURSES(SEC)-SBEC	8
<b>Total Credits</b>		<b>140</b>

## 4.2 DETAILS OF COURSE OF STUDY OF PARTS I - V

**4.2.1 PART I:** Tamil and Other Languages Hindi or French at the option of candidates and according to the syllabus and text-books prescribed from time to time:

**4.2.2 PART II:** English: According to the syllabus and text-books prescribed from time to time

**4.2.3 PART III:** Core, Allied Project and Elective Courses: As prescribed by the concerned Board of Studies

**4.2.4 PART IV:**

### i. Basic Tamil / Advanced Tamil/NMEC:

- Students who have not studied Tamil up to XII STD and have taken any Language other than Tamil in Part I shall take Basic Tamil comprising of Two Courses (level will be at 6th Standard).
- Students who have studied Tamil up to XII STD and have taken any Language other than Tamil in Part - I shall take Advanced Tamil comprising of Two Courses.
- Students who have studied Tamil up to XII STD and also have taken Tamil in Part - I shall

take Non-Major Elective comprising of Two Courses.

- i. Soft Skill Courses/SBEC
- ii. Environmental Studies
- iii. Value Education
- iv. Internship
- v. Foundation Course
- vi. Professional Competency Skills(Online)

#### **4.2.5 PART V: Extension Activity:**

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Retract / Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student lacks 40 hours attendance in the first year, he or she shall have to compensate the same during the subsequent years.

Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

#### **4.3. Inclusion of the Massive Open Online Courses (MOOCs) available on SWAYAM and NPTEL**

**4.3.1** Students can choose the MOOC Course Available on SWAYAM and NPTEL under Core, Elective or Soft skill category. He/ she will be awarded degree only after producing valid certificate of the MOOC course for credit Mobility

### **5. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER**

**5.1 Eligibility:** Students shall be eligible to go to subsequent semester only if they earn sufficient attendance as prescribed by the Periyar University.

**5.2. Attendance:** All Students must earn 75% and above of attendance for appearing for the End Semester Examination.(Theory/Practical)

**5.3. Condonation of shortage of attendance:** If a Student fails to earn the minimum attendance (Percentage stipulated), the Principals shall condone the shortage of attendance up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) after collecting the prescribed fee for Theory/Practical examination separately, towards the condonation of shortage of attendance. Such fees collected and should be remitted to the University.

**5.4. Non-eligibility for condonation of shortage of attendance:** Students who have secured less than 65% but more than 50% of attendance are NOT ELIGIBLE for condonation of shortage of attendance and such Students will not be permitted to appear for the regular examination, but will



be allowed to proceed to the next year/next semester of the program and they may be permitted to take next University examination by paying the prescribed condonation fee.

**5.5. Detained students for want of attendance:** Students who have earned less than 50% of attendance shall not be permitted to proceed to the next semester and to complete the Program of study. Such Students shall have to repeat the semester, which they have missed by rejoining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the College from time to time.

**5.6. Condonation of shortage of attendance for married women students:** In respect of married women students undergoing UG programs, the minimum attendance for condonation (Theory/Practical) shall be relaxed and prescribed as 55% instead of 65% if they conceive during their academic career. Medical certificate from the Doctor (D.G.O) from the Government Hospital and the prescribed fee along with attendance details shall be forwarded to the college to consider the condonation of attendance mentioning the category.

**5.7. Zero Percent (0%) Attendance:** The Students, who have earned 0% of attendance, have to repeat the program (by rejoining) without proceeding to succeeding semester and they have to obtain prior permission from the College / University immediately to rejoin the program.

**5.8 Transfer of Students and Credits:** The strength of the credits system is that it permits inter Institutional transfer of students. By providing mobility, it enables individual students to develop their capabilities fully by permitting them to move from one Institution to another in accordance with their aptitude and abilities by obtaining necessary permission from the university.

**5.8.1** Transfer of Students is permitted from one Institution to another Institution for the same program with same nomenclature.

Provided, there is a vacancy in the respective program of Study in the Institution where the transfer is requested.

Provided the Student should have passed all the courses in the Institution from where the transfer is requested.

**5.8.2** The marks obtained in the courses will be converted and grades will be assigned as per the College norms.

**5.8.3** The transfer students are eligible for classification.

**5.8.4** The transfer students are not eligible for Ranking, Prizes and Medals.

**5.8.5** Students who want to go to foreign Universities up to two semesters or Project Work with the prior approval of the Departmental/College Committee are allowed to get transfer of credits and marks which will be converted in to Grades as per the University norms and are eligible to get CGPA and Classification; they are not eligible for Ranking, Prizes and Medals.

**5.9** Students are exempted from attendance requirements for online courses of the College and MOOC's.

## **6. EXAMINATION AND EVALUATION**

**6.1. Register for all subjects:** Students shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examination. For this purpose, Students shall register for all the arrear subjects of earlier semesters along with the current (subsequent) Semester Subjects.

**6.2.** Marks for Internal and End Semester Examinations for PART I, II, III, and IV

Category	Theory	Practical
<b>Internal Assessment</b>	<b>25</b>	<b>40</b>
<b>End semester Examination</b>	<b>75</b>	<b>60</b>

**6.3. Procedure for Awarding Internal Marks**

**Internal Examination Marks - Theory**

Components	Marks
<b>CIA I&amp; II</b>	<b>15</b>
<b>Attendance</b>	<b>5</b>
<b>Assignment/Quiz</b>	<b>5</b>
<b>Total</b>	<b>25</b>

**6.4 Awarding Marks for Attendance (out of 5)**

Percentage of Attendance	Marks
<b>Below 60%</b>	<b>0 marks</b>
<b>60% to 75%</b>	<b>3 marks</b>
<b>75% to 90%</b>	<b>4 marks</b>
<b>Above 90%</b>	<b>5 marks</b>

**6.5 Components for Practical CIA.**

Components	Marks
<b>CIA -I</b>	<b>15</b>
<b>CIA - II</b>	<b>15</b>
<b>Observation Note</b>	<b>05</b>
<b>Attendance</b>	<b>5</b>
<b>Total</b>	<b>40</b>

## 6.6 Components for Practical ESE.

Components	Marks
<b>Completion of Experiments</b>	<b>50</b>
<b>Record</b>	<b>05</b>
<b>Viva-voce</b>	<b>05</b>
<b>Total</b>	<b>60</b>

## 6.7 Guidelines for Value Education - Yoga and Environmental Studies (Part IV)

**6.7.1.** The Course Value Education Yoga is to be treated as 100% CIA course which is offered in V Semester for I year UG students.

**6.7.2.** The Course Environmental Studies is to be treated as 100% CIA course which is offered in IV Semester for I year UG students.

**6.7.3** Total Marks for the Course = 100

Components	Marks
<b>Two Tests (2 x30)</b>	<b>60</b>
<b>Field visit and report (10+10)</b>	<b>20</b>
<b>Two assignments (2 x10)</b>	<b>20</b>
<b>Total</b>	<b>100</b>

The passing minimum for this course is 40%

**6.7.4** In case, the candidate fails to secure 40% passing minimum, he/she may have to reappear for the same in the subsequent odd/even semesters.

## 6.8 Internship/ Industrial Training, Mini Project and Major Project Work

Internship/Industrial Training		Mini Project	Major Project Work		
Components	Marks	Marks	Components		Marks
CIA* <sup>2</sup>			CIA a) Attendance 10 Marks b) Review / Work Diary* <sup>1</sup> 30 Marks	40	
Work Diary	25	-			
Report	50	50			
Viva-voce	25	50			
Examination					
Total	100	100	ESE* <sup>2</sup>		60
			a) Final Report 40Marks		
			b)Viva-voce 20Marks		
Total				100	

- \* Review is for Individual Project and Work Diary is for Group Projects (Group consisting of minimum 3 and maximum 5)
- \* 2 Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

### 6.9 Guidelines for Professional Competency Skill- Online Mode (Part IV) -

**Online Exam: 3 hours**

Components	Marks
<b>100 Objective Type Questions</b> <b>100*1=100 Marks</b>	<b>100</b>

Objective type Questions from Question Bank.

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he/ she may have to reappear for the same in the subsequent semesters.

QUESTION PAPER PATTERN FOR CIA I, II AND ESE	
( 3 HOURS )	MAXIMUM:75Marks
<b>SECTION-A (Objective Type)</b> Answer ALL Questions ALL Questions Carry EQUAL Marks (10 x1=10 marks)	
<b>SECTION-B (Either or Type)</b> Answer ALL Questions ALL Questions Carry EQUAL Marks (5 x 5 = 25 marks)	
<b>SECTION-C (Either or Type)</b> Answer ALL Questions ALL Questions Carry EQUAL Marks (5 x 8 = 40 marks)	
(Syllabus for CIA-I 2.5 Unit ,Syllabus for CIA-II All 5 Unit )	

### 6.10 PASSING MINIMUM

6.10.1 There shall be no passing minimum for Internal.

6.10.2 For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the course for each Course/Practical/Project and Viva-Voce.

6.10.3 In the aggregate [External/Internal] the passing minimum shall be of 40%.

6.10.4 He / She shall be declared to have passed the whole examination, if

He /she passes in all the Courses and Practical wherever prescribed as per the scheme of the

examinations by earning 140 CREDITS in Part I, II, III, IV& V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 credit to qualify for the Degree.

### 6.11 SUPPLEMENTARY EXAMINATION:

Supplementary Examinations is conducted for the students who appeared in the final semester examinations. Eligible criteria for appearing in the Supplementary Examinations are as follows:

**6.11.1. Eligibility:** A Student who is having arrear of only one theory course in any of the semester or two theory course in the Final semester of the UG degree programme alone is eligible for Supplementary Examinations.

**6.11.2 Non-eligibility for those completed the program:** Students who have completed their Program duration but having arrears are not eligible to appear for Supplementary Examinations.

### 6.12 RETOTALLING, REVALUATION AND PHOTOCOPY OF THE ANSWER SCRIPTS:

**6.12.1. Re-totalling:** All UG Students who appeared for their Semester Examinations are eligible for applying for re-totalling of their answer scripts.

**6.12.2. Revaluation:** All current batch Students who have appeared for their Semester Examinations are eligible for Revaluation of their answer scripts. Passed out candidates are not eligible for Revaluation.

**6.12.3. Photo copy of the answer scripts:** Students who have applied for revaluation can apply for the Photocopy of answer scripts by paying prescribed fee.

## 7. CLASSIFICATION OF SUCCESSFUL STUDENTS

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
<b>ABSENT</b>	<b>0.0</b>	<b>AAA</b>	<b>ABSENT</b>

## 7.1 Computation of Grade Point Average (GPA) in a Semester, Cumulative Grade Point Average (CGPA) and Classification

GPA for a Semester: =  $\frac{\sum C_i G_i}{\sum C_i}$

That is, GPA is the sum of the multiplication of grade points by the credits of the courses divided by the sum of the credits of the courses in a semester.

CGPA for the entire programme: =  $\frac{\sum n \sum C_{ni} G_{ni}}{\sum n \sum C_{ni}}$  That is, CGPA is the sum of the multiplication of grade points by the credits of the entire programme divided by the sum of the credits of the courses of the entire programme

Where,

$C_i$  = Credits earned for course I in any semester,

$G_i$  = Grade Points obtained for course in any semester = Semester in which such courses were credited.

## 7.2 Letter Grade and Classification

CGPA	GRADE	CLASSIFICATION OFFINAL RESULT
9.5-10.0	O+	First Class -Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C +	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re-appear

\* The Students who have passed in the first appearance and within the prescribed semester of the UG Programme (Major, Allied and Elective courses only) are eligible.



## **8. RANKING**

Students who pass all the examinations prescribed for the Program in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking I, II and III.

## **9. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAM TO QUALIFY FOR A DEGREE**

**9.1.** A Student who for whatever reasons is not able to complete the program within the normal period (N) or the Minimum duration prescribed for the programme, may be allowed two years period beyond the normal period to clear the backlog to be qualified for the degree. (Time Span =N+2years for the completion of programme.)

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**B.Com PA abstract under LOCF-CBCS Pattern with effect from 2023-2024 Onwards Structure of  
Credit Distribution as per the TANSCH / UGC Guidelines**

S.No	Study Components	Part	Sem. I		Sem. II		Sem. III		Sem. IV		Sem. V		Sem. VI		No. of Paper	Total Credit
			No. of Paper	Credit	No. of Paper	Credit	No. of Paper	Credit	No. of Paper	Credit	No. of Paper	Credit	No. of Paper	Credit		
1	LANGUAGE - I	I	1	3	1	3	1	3	1	3					4	12
2	LANGUAGE - II	II	1	3	1	3	1	3	1	3					4	12
3	DISCIPLINE SPECIFIC COURSES (DSC)-THEORY	III	2	10	2	10	2	9	2	10	3	12	3	12	14	63
4	DSC - PRACTICAL	III														
5	GENERIC ELECTIVE COURSES (GEC)-THEORY	III	1	3	1	3	1	3	1	3					4	12
6	GEC PRACTICAL	III														
7	DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE)	III							1	3	2	6	1	3	4	12
8	PROJECT WORK	III									1	2	1	4	2	6
9	INTERNSHIP	IV									1	2			1	2
10	PROFESSIONAL COMPETENCY SKILLS	IV											1	2	1	2
11	SKILL ENHANCEMENT COURSES (SEC)-SBEC	IV			1	2	2	4	1	2					4	8
12	NON MAJOR ELECTIVE COURSES (NMEC)	IV	1	2	1	2									2	4
13	ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)-EVS	IV							1	2					1	2
14	ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)-VALUE EDUCATION - YOGA	IV									1	2			1	2
15	FOUNDATION COURSE	IV	1	2											1	2
16	EXTENSION ACTIVITY	V											1	1	1	1
	Cumulative Credits		7	23	7	23	7	22	8	26	8	24	7	22	44	140

<b>Total No. of Subjects</b>	<b>44</b>
<b>Marks</b>	<b>4300</b>

<b>PART</b>	<b>No. of Credits</b>
PART - I	12
PART - II	12
PART - III	93
PART - IV	22
PART - V	1
<b>Grand Total</b>	<b>140</b>

Extra Credit (2+2)	4
	<b>144</b>

**MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE (Autonomous) - Rasipuram - 637 408**

**Scheme of Examinations LOCF-CBCS Pattern**

(for the Students Admitted from the Academic Year:2023-2024 Onwards)

**Programme: B.Com PA**

S.No.	PART	STUDY COMPONENTS	COURSE_CODE	TITLE OF THE COURSE	Hrs./W		CREDIT POINTS	MAX.MARKS		
					Lect.	Lab.		CIA	ESE	TOTAL
<b>SEMESTER - I</b>										
1	I	LANGUAGE- I	23M1UFTA01	TAMIL- I	6		3	25	75	100
2	II	LANGUAGE- II	23M1UFEN01	ENGLISH - I	6		3	25	75	100
3	III	DSC THEORY - I	23M1UPAC01	FINANCIAL ACCOUNTING - I	5		5	25	75	100
4	III	DSC THEORY - II	23M1UPAC02	PRINCIPLES OF MANAGEMENT	5		5	25	75	100
5	III	GEC THEORY - I	23M1UECA01	ALLIED : BUSINESS ECONOMICS	4		3	25	75	100
6	IV	NMEC - I		NMEC - I	2		2	25	75	100
7	IV	FC THEORY - I	23M1UPAFC1	ELEMENTS OF INDUSTRY 4.0	2		2	25	75	100
				<b>TOTAL</b>	<b>30</b>		<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER - II</b>										
1	I	LANGUAGE- I	23M2UFTA02	TAMIL- II	6		3	25	75	100
2	II	LANGUAGE- II	23M2UFEN02	ENGLISH - II	6		3	25	75	100
3	III	DSC THEORY - III	23M2UPAC03	FINANCIAL ACCOUNTING - II	5		5	25	75	100
4	III	DSC THEORY - IV	23M2UPAC04	BUSINESS LAW	5		5	25	75	100
5	III	GEC THEORY - II	23M2UECA06	ALLIED : INTERNATIONAL ECONOMICS	4		3	25	75	100
6	IV	NMEC - II		NMEC - II	2		2	25	75	100
7	IV	SEC THEORY - I	23M2UPAS01	INDUSTRIAL LAW	2		2	25	75	100
				<b>TOTAL</b>	<b>30</b>		<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>

SEMESTER - III										
1	I	LANGUAGE- I	23M3UFTA03	TAMIL- III	6		3	25	75	100
2	II	LANGUAGE- II	23M3UFEN03	ENGLISH - III	6		3	25	75	100
3	III	DSC THEORY - V	23M3UPAC05	CORPORATE ACCOUNTING - I	5		5	25	75	100
4	III	DSC THEORY - VI	23M3UPAC06	COMPANY LAW	4		4	25	75	100
5	III	GEC THEORY - III	23M3USTA03	BUSINESS MATHEMATICS AND STATISTICS	4		3	25	75	100
6	IV	SEC PRACTICAL - I	23M3UPASP1	TALLY PRACTICAL	-	3	2	40	60	100
7	IV	SEC THEORY - II	23M3UPAS02	CAPITAL MARKETS	2		2	25	75	100
				<b>TOTAL</b>	<b>27</b>	<b>3</b>	<b>22</b>	<b>190</b>	<b>510</b>	<b>700</b>
SEMESTER - IV										
1	I	LANGUAGE- I	23M4UFTA04	TAMIL- IV	5		3	25	75	100
2	II	LANGUAGE- II	23M4UFEN04	ENGLISH - IV	5		3	25	75	100
3	III	DSC THEORY - VII	23M4UPAC07	CORPORATE ACCOUNTING - II	5		5	25	75	100
4	III	DSC THEORY - VIII	23M4UPAC08	PRINCIPLES OF MARKETING	5		5	25	75	100
5	III	DSE THEORY - I		ELECTIVE - I	4		3	25	75	100
6	III	GEC THEORY - IV	23M4USTA04	OPERATIONS RESEARCH	4		3	25	75	100
7	IV	SEC THEORY - III	23M4UPAS03	SERVICES MARKETING	2		2	25	75	100
8	IV	AECC - I ENVIRONMENTAL STUDIES*	23M4UEVS01	ENVIRONMENTAL STUDIES	-		2	100	-	100
		* Self Study		<b>TOTAL</b>	<b>30</b>		<b>26</b>	<b>275</b>	<b>525</b>	<b>800</b>

SEMESTER - V										
1	III	DSC THEORY - IX	23M5UPAC09	COST ACCOUNTING - I	6		4	25	75	100
2	III	DSC THEORY - X	23M5UPAC10	BANKING LAW AND PRACTICE	5		4	25	75	100
3	III	DSC THEORY - XI	23M5UPAC11	INCOME TAX LAW AND PRACTICE - I	6		4	25	75	100
5	III	DSE THEORY - II		ELECTIVE - II	4		3	25	75	100
5	III	DSE THEORY - III		ELECTIVE - III	4		3	25	75	100
6	III	DSC - MINI PROJECT	23M5UPAPR1	COMMERCE PRACTICALS	-	3	2	100	-	100
7	IV	AECC - II - VALUE EDUCATION	23M5UVED01	YOGA	2		2	100	-	100
8	IV	INTERNSHIP	23M5UPAIS1	INTERNSHIP *	-		2	100	-	100
<b>TOTAL</b>					<b>27</b>	<b>3</b>	<b>24</b>	<b>425</b>	<b>375</b>	<b>800</b>
SEMESTER - VI										
1	III	DSC THEORY - XII	23M6UPAC12	COST ACCOUNTING - II	6		4	25	75	100
2	III	DSC THEORY - XIII	23M6UPAC13	MANAGEMENT ACCOUNTING	6		4	25	75	100
3	III	DSC THEORY - XIV	23M6UPAC14	INCOME TAX LAW AND PRACTICE - II	6		4	25	75	100
4	III	DSE THEORY - IV		ELECTIVE - IV	5		3	25	75	100
5	III	PROJECT WORK	23M6UPAPR2	PROJECT WORK (GROUP) **	-	5	4	40	60	100
6	IV	PROFESSIONAL COMPETENCY SKILLS	23M6UPAOE1	COMMERCE FOR COMPETITIVE EXAMINATION	2		2	100	-	100
7	V	EXTENSION ACTIVITY	23M6UEXA01	EXTENSION ACTIVITY	-		1	-	-	-
<b>TOTAL</b>					<b>25</b>	<b>5</b>	<b>22</b>	<b>240</b>	<b>360</b>	<b>600</b>
<b>OVER ALL TOTAL</b>					<b>169</b>	<b>11</b>	<b>140</b>	<b>1480</b>	<b>2820</b>	<b>4300</b>
1	VI	EXTRA CREDIT COURSE - ONLINE		MOOC COURSES OFFERED IN SWAYAM / NPTEL	-	-	2	-	-	-
2	VI	VALUE ADDED COURSE			-	-	2	-	-	-

Head of the Department

Member Secretary - Academic Council

Principal



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UPAC01	FINANCIAL ACCOUNTING - I	DSC THEORY - I	I	5	5	-	-	5
<b>Course Objective</b>	The Students can understand the basic accounting concepts and standards and basis for calculating business profits.							
<b>Unit</b>	<b>Course Content</b>						<b>Knowledge Levels</b>	<b>Sessions</b>
I	<b>Fundamentals of Financial Accounting:</b> Financial Accounting - Meaning, Definition, Objectives, Basic Accounting: Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance - Bank Reconciliation Statement - Need and Preparation.						K1	12
II	<b>Final Accounts:</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.						K2	12
III	<b>Depreciation and Bills of Exchange:</b> Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method. <b>Bills of Exchange</b> - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate.						K3	12
IV	<b>Accounting from Incomplete Records - Single Entry System:</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method.						K4	12
V	<b>Royalty and Insurance of Claims:</b> Meaning - Minimum Rent - Short Working - Recoupment of Short Working - Lessor and Lessee - Accounting Treatment. <b>Insurance Claims</b> - Calculation of Claim Amount - Average clause (Loss of Stock only)						K5	12
	<b>80% Problem &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Remember the concept of rectification of errors and Bank Reconciliation statements.						K1	
	CO2: Apply the knowledge in preparing detailed accounts of sole trading Concerns.						K2	
	CO3: Analyse the various methods of providing depreciation.						K3	
	CO4: Evaluate the methods of calculation of profit.						K4	
	CO5: Determine the royalty accounting treatment and claims from Insurance companies in case of loss of stock.						K5	

### Learning Resources

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. S.P.Jain and K. L. Narang “Financial Accounting- I”, Kalyani Publishers, New Delhi. 2022.</li> <li>2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida, 2019.</li> <li>3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi, 2020.</li> <li>4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi, 2019.</li> <li>5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi, 2019.</li> </ol>			
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai, 2019.</li> <li>2. P.C.Tulsian , Advanced Accounting, Tata McGraw Hills, Noida, 2019.</li> <li>3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi,2021.</li> <li>4. Dr.V.K.Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi,2020.</li> <li>5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida,2021.</li> </ol>			
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a></li> <li>2. <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a></li> <li>3. <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a></li> </ol>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M1UPAC01	FINANCIAL ACCOUNTING - I					DSC THEORY - I	I	5	5	-	-	5
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	S	M	S	M	M	M	M		
CO2	S	M	S	S	S	S	M	M	M	M		
CO3	S	M	S	S	S	S	M	M	M	M		
CO4	S	M	S	S	M	S	M	M	M	M		
CO5	S	M	S	S	S	S	M	M	M	M		
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG				
Tutorial Schedule					Group Discussion, Quiz Programme.							
Teaching and Learning Methods					Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)							
Assessment Methods					CIA - I, CIA - II, Assignment and ESE							
Designed By				Verified By				Approved by				
Mr.S.Arunraj				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UPAC02	PRINCIPLES OF MANAGEMENT	DSC THEORY - II	I	5	5	-	-	5
<b>Objective</b>	Students can understand the basic management concepts and functions and various techniques of planning and decision making.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Management:</b> Meaning - Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker - Functions of Management - Trends and Challenges of Management - Managers - Qualification - Duties & Responsibilities.						K1	12
II	<b>Planning:</b> Planning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). <b>Decision Making:</b> Meaning - Characteristics - Types - Steps in Decision Making.						K2	10
III	<b>Organizing:</b> Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management.						K3	12
IV	<b>Staffing:</b> Introduction - Concept of Staffing - Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test - Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home (WFH).						K4	14
V	<b>Directing:</b> Motivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. <b>Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders - Challenges faced by women in workforce.</b> <b>Co-ordination and Control :</b> Co-ordination - Meaning - Techniques of Co-ordination. Control - Characteristics - Importance - Stages in the Control Process - Management by Exception (MBE).						K5	12
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Outline the importance of principles of management.						K1	
	CO2: Paraphrase the importance of planning and decision making in an Organization.						K2	
	CO3: Illustrate the concept of various authorities and responsibilities of an Organization.						K3	

	CO4: Enumerate the various methods of Performance appraisal	K4	
	CO5: Evaluate the notion of directing, co-coordination and control in the Management.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand &amp; Sons Co. Ltd, New Delhi, 2019.</li> <li>2. DinkarPagare, Principles of Management, Sultan Chand &amp; Sons Publications, New Delhi, 2018.</li> <li>3. P.C.Tripathi&amp; P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida, 2021.</li> <li>4. L.M. Prasad, Principles of Management, S.Chand &amp; Sons Co. Ltd, New Delhi, 2020.</li> <li>5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi, 2021.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai, 2019.</li> <li>2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi, 2021.</li> <li>3. Griffffin, Management principles and applications, Cengage learning, India, 2020.</li> <li>4. H.Mintzberg - The Nature of Managerial Work, Harper &amp; Row, New York, 2021.</li> <li>5. Eccles, R. G. &amp; Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India, 2020.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a></li> <li>2. <a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a></li> <li>3. <a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a></li> </ol>		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M1UPAC02	PRINCIPLES OF MANAGEMENT					DSC THEORY - II	I	5	5	-	-	5
<b>CO-PO Mapping</b>												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	M	S	S	S	M	S	M	M		
CO2	S	M	S	S	M	S	M	M	M	M		
CO3	S	M	M	S	M	S	M	M	M	M		
CO4	S	M	M	S	M	S	M	M	M	M		
CO5	S	M	S	S	M	S	M	M	M	M		
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG				
<b>Tutorial Schedule</b>					Group Discussion, Quiz Programme.							
<b>Teaching and Learning Methods</b>					Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)							
<b>Assessment Methods</b>					CIA - I, CIA - II, Assignment and ESE							
<b>Designed By</b>				<b>Verified By</b>				<b>Approved by</b>				
Mrs.M.Saranya				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAC03	FINANCIAL ACCOUNTING - II	DSC THEORY - III	II	5	5	-	-	5
<b>Objective</b>	The Students can prepare different kinds of accounts such Higher purchase and Instalments System and allocation of expenses under departmental accounts.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Hire Purchase and Installment System:</b> Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit.						K1	12
II	<b>Branch and Departmental Accounts:</b> Branch - Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - Inter- Departmental Transfer at Cost or Selling Price.						K2	10
III	<b>Partnership Accounts - I</b> Partnership Accounts: -Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill -Retirement of a Partner - Death of a Partner.						K3	12
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - Insolvency of a Partner - One or more Partners insolvent - All Partners insolvent - Garner Vs Murray - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method.						K4	14
V	<b>Accounting Standards for financial reporting</b> 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.						K5	12
<b>80% Problem &amp; 20% Theory</b>								
<b>Course Outcome</b>	CO1: Outline the Hire purchase accounts and Installment systems						K1	
	CO2: Understand the Branch accounts and Departmental Accounts						K2	
	CO3: Present the accounting treatment for admission and retirement in partnership						K3	
	CO4: Simplify the procedure for the Settlement of accounts at the time of Dissolution of a firm.						K4	
	CO5: Evaluate the role of IFRS						K5	

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. S.P.Jain and K. L. Narang “Financial Accounting- I”, Kalyani Publishers, New Delhi. 2022.</li> <li>2. T.S. Reddy&amp; A. Murthy, Financial Accounting, Margam Publishers, Chennai, 2022.</li> <li>3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi, 2020.</li> <li>4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi, 2019.</li> <li>5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi, 2019.</li> </ol>			
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai, 2019.</li> <li>2. P.C.Tulsian , Advanced Accounting, Tata McGraw Hills, Noida, 2019.</li> <li>3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi, 2021.</li> <li>4. Dr.V.K.Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi, 2020.</li> <li>5. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida, 2021.</li> </ol>			
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.google.com/search?q=hire+purchase+and+installment+system+problems">https://www.google.com/search?q=hire+purchase+and+installment+system+problems</a></li> <li>2. <a href="https://www.google.com/search?q=partnership+accounts&amp;rlz=1C1GCEU_en">https://www.google.com/search?q=partnership+accounts&amp;rlz=1C1GCEU_en</a></li> <li>3. <a href="https://www.google.com/search?q=accounting+standards+in+india">https://www.google.com/search?q=accounting+standards+in+india</a></li> </ol>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M2UPAC03	FINANCIAL ACCOUNTING - II					DSC THEORY - III	II	5	5	-	-	5
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	S	M	S	M	M	M	M		
CO2	S	M	S	S	S	S	M	M	M	M		
CO3	S	M	M	S	S	S	M	M	M	M		
CO4	S	M	S	S	M	S	M	M	M	M		
CO5	S	S	S	S	S	S	S	S	M	M		
Level of Correlation between CO and PO	L-LOW				M-MEDIUM			S-STRONG				
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By				Verified By				Approved by				
Mr.S.Sivakumar				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAC04	BUSINESS LAW	DSC THEORY - IV	II	5	5	-	-	5
<b>Course Objective</b>	Students should know the Nature and Objectives of Mercantile law, essentials of Valid contract and gain knowledge on performance contracts.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction:</b> An introduction - Definition - Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources and Problems of Mercantile Law.						K1	12
II	<b>Elements of Contract:</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.						K2	10
III	<b>Performance Contract:</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities and Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.						K3	12
IV	<b>Contract of Indemnity and Guarantee:</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailment's - Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.						K4	14
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.						K5	12
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Outline the Objectives and significance of Mercantile law.						K1	
	CO2: Understand the clauses and exceptions of Indian Contract Act.						K2	
	CO3: Apply the concepts on performance, breach and discharge of contract.						K3	

	CO4: Analyze the contract of indemnity and guarantee.	K4	
	CO5: Evaluate the various provisions of Sale of Goods Act 1930.	K5	

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. N.D. Kapoor , Business Laws, Sultan Chand and Sons, New Delhi,2019.</li> <li>2. R.S.N. Pillai - Business Law, S.Chand and Sons, New Delhi, 2019.</li> <li>3. M C Kuchhal &amp; Vivek Kuchhal, Business law, S Chand Publishing, New Delhi, 2021.</li> <li>4. Shusma Aurora, Business Law, Taxmann, New Delhi, 2020.</li> </ol>			
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Preethi Agarwal, Business Law, CA foundation study material, Chennai, 2021.</li> <li>2. Saravanavel, Sumathi &amp; Anu, Business Law, Himalaya Publications, Mumbai,2019.</li> <li>3. Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi, 2021.</li> <li>4. D.Geet, Business Law, Nirali Prakashan Publication, Pune, 2020.</li> <li>5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai,2019.</li> </ol>			
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.cramerz.com">www.cramerz.com</a><a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a></li> <li>2. <a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a></li> <li>3. <a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a></li> </ol>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M2UPAC04	BUSINESS LAW					DSC THEORY - IV	II	5	5	-	-	5
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	M	S	M	S	M	M	M	M		
CO2	S	M	S	S	M	S	M	M	M	M		
CO3	S	M	M	S	M	S	M	M	M	M		
CO4	S	M	S	S	M	S	M	M	M	M		
CO5	S	M	S	S	M	S	M	M	M	M		
Level of Correlation between CO and PO	L-LOW				M-MEDIUM			S-STRONG				
<b>Tutorial Schedule</b>						Group Discussion, Quiz Programme.						
<b>Teaching and Learning Methods</b>						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
<b>Assessment Methods</b>						CIA - I, CIA - II, Assignment and ESE						
<b>Designed By</b>				<b>Verified By</b>				<b>Approved by</b>				
Mr.R.Senkotuel				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAC05	CORPORATE ACCOUNTING - I	DSC THEORY - V	III	5	5	-	-	5
<b>Objective</b>	To enable the students to develop awareness about Corporate Accounting in conformity with the Provisions of the Company's Act.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Issue of Shares:</b> Meaning - Types of shares - IPO and FPO - Issue at par, premium and at discount.						K1	12
II	<b>Issue and Redemption of Preference shares:</b> Issue of preference shares - kinds of preference shares - Advantages and Disadvantages of preference shares - Provisions of Companies Act relating to redemption of preference shares - Capital Redemption Reserve - Redemption at Par, Premium and Discount.						K2	12
III	<b>Final Accounts of Companies:</b> Introduction - Final Accounts - Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 - Part -I Form of Balance Sheet - Part - II Form of Statement of Profit and Loss Account - Ascertaining Profit for Managerial Remuneration and Notes to Accounts.						K3	12
IV	<b>Valuation of Goodwill and Shares:</b> Valuation of Goodwill: Meaning - Need for Valuation of Goodwill - Methods of Valuing Goodwill: Average Profit - Super Profit - Annuity and Capitalization Method. Valuation of Shares: Need for Valuation of Shares - Factors Effecting the valuation - Methods of Valuation of Shares: Net Assets Method - Yield and Fair Value Methods.						K4	12
V	<b>Liquidation of Companies :</b> Meaning - Modes of Winding Up - Order of Payment - Liquidators Remuneration- Liquidator's Final Statement of Accounts.						K5	12
<b>Current Trends -* A List of Indian Accounting Standards Issued By ICAI *</b>								
<b>80 % Problems &amp; 20% Theory</b>								
<b>Course Outcome</b>	CO1: Remember the issue of shares under different methods.						K1	
	CO2: Understand the various Provisions of Companies Act relating to Redemption of preference shares.						K2	
	CO3: Apply the knowledge of preparation of Final Accounts of Companies.						K3	
	CO4: Analyze the important insights of valuation of Goodwill and shares.						K4	
	CO5: Evaluate the order of payment under Liquidator's Final Statement of Accounts.						K5	
<b>Learning Resources</b>								
<b>Text Books</b>	1. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 2022.							

<b>Reference Books</b>	1. S.P.Jain and K.L.Narang, “Advanced Accounting”, Kalyani Publications, 18th Revised Edition, 2022. 2. R.L.Gupta and M.Radhasamy, “Advanced Accounts”, Sulthan& Chand Publications, 18th Edition, 2020.
<b>Website Link</b>	1. <a href="https://www.youtube.com/watch?v=Rkr0qKGCwco">https://www.youtube.com/watch?v=Rkr0qKGCwco</a> 2. <a href="https://live.icaai.org/bos/vcc/pdf/12032022_CA__Sanket_Shah_Redemption_of_Preference_Shares_1647095148.pdf">https://live.icaai.org/bos/vcc/pdf/12032022_CA__Sanket_Shah_Redemption_of_Preference_Shares_1647095148.pdf</a>
<b>Self - Study Link</b>	1. <a href="https://www.pw.live/exams/ca/indian-accounting-standards/">https://www.pw.live/exams/ca/indian-accounting-standards/</a> 2. <a href="https://www.deskera.com/blog/indian-accounting-standards/">https://www.deskera.com/blog/indian-accounting-standards/</a>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAC05	CORPORATE ACCOUNTING - I	DSC THEORY - V	III	5	5	-	-	5

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	M	S	M	S
CO2	S	M	M	S	S	S	M	S	M	S
CO3	S	S	M	S	S	S	M	S	M	S
CO4	S	S	S	M	S	S	M	S	M	S
CO5	S	S	S	S	S	S	M	S	S	S

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

Group Discussion, Quiz Programme.

**Teaching and Learning Methods**

Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)

**Assessment Methods**

CIA - I, CIA - II, Assignment and ESE

**Designed By**

**Verified By**

**Approved by**

Mr.S.Sivakumar

Dr.G.Thangapandi  
HoD

Dr.S.Shahitha  
Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAC06	COMPANY LAW	DSC THEORY-VI	III	4	4	-	-	4
<b>Objective</b>	The course aims to Educate the students to know the provisions of Companies Act and to develop the knowledge on formation of Company and Documents required.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Company:</b> Meaning - Definition - Characteristics of Company - Lifting or Piercing the Corporate Veil - Circumstances where Corporate veil can be lifted - Differences between Joint Stock Company and Partnership Firm - Classification of Companies: Based on Incorporation, Liability, Number of Members and Control.						K1	10
II	<b>Formation of a Company:</b> Promotion - Incorporation : Procedure for Incorporation of Public Limited Company having Share Capital - Documents to be submitted for Registration - Procedure for Incorporation of Private Limited Company having Share Capital - Memorandum of Association : Contents-Alteration-Doctrine of Ultravires - Articles of Association : Contents - Alteration - Differences between Memorandum of Association and Articles of Association - Prospectus : Deemed Prospectus - Shelf Prospectus - Red - herring Prospectus - Contents of a Prospectus.						K2	10
III	<b>Company Meetings and Resolutions:</b> Requisites for convening a valid meeting - Quorum for General Meeting - Quorum for Board Meeting - Statutory provisions relating to the Chairman of the meeting -Powers of Chairman - Agenda: Agenda Book - Preparation of Agenda - Loophole Agendum - Proxies: Statutory provisions relating to proxies - Resolutions: Practical aspects of drafting Resolutions - Ordinary Resolution - Special Resolution - Minutes of Resolution .						K3	10
IV	<b>Corporate Governance:</b> <b>Directors:</b> Legal Position of Directors - Appointment of Directors - Director Identification Number - Disqualification of Directors - Resignation of Director - Removal of Directors - Duties of Directors - Powers of Directors - <b>Managing Director:</b> Statutory provisions relating to appointment of Managing Director - <b>Manager:</b> Statutory provisions relating to appointment of Manager - <b>Auditors:</b> Internal Audit - Appointment of Auditor - Auditing Standards.						K4	10
V	<b>Winding up of Company:</b> Meaning - Winding up Vs Dissolution -Modes of Winding up: Compulsory winding up - Voluntary winding up - Filing of petition for winding up - Consequences of the winding up order - General powers of the Tribunal - Powers and duties of Company liquidator in voluntary winding up.						K5	8

	<b>Current Trends - *e-filing under the Companies Act 2013*</b>		
	<b>100 % Theory</b>		
<b>Course Outcome</b>	CO1: Outline the various bases of Classification of Companies.	K1	
	CO2: Describe the contents involved in the Memorandum of Association and Articles of Association.	K2	
	CO3: Determine the Practical aspects of drafting Resolutions.	K3	
	CO4: Analyse the role of Director, Managing Director and Auditors in the Company Management and Administration.	K4	
	CO5: Evaluate the powers and Duties of Company liquidator in winding up.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Taxman, “Companies Act 2013 with rules”, Taxman Publications (Pvt.) Ltd., New Delhi, 2019.</li> <li>2. MC.L.Bagaril Asok. K, “Company Law”, Vikas Publishing House, New Delhi, 15th Edition, 2020.</li> <li>3. M.C. Kuchhal,” A Text Book of Company Law”, Mahavir Publications, Mumbai, 2018.</li> <li>4. J.Shanthi, “Company Law”, Margham Publications, Chennai, 2021.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Corporate Governance: Principles, Policies and Practices, Pearson Publications, 3<sup>rd</sup> Edition, 2018.</li> <li>2. The Companies Act 2013, “The Institute of Company Secretaries of India”, Kluwer India (Pvt.) Ltd, Mumbai, 2023.</li> <li>3. Dr.S.M.Shukla and CS.K.Jain” Company Law and Secretarial Practice”, Sahithya Bhavan Publications, Agra, 2021.</li> <li>4. N.D.Kapoor, “Elements of Company Law”, Sultan Chand &amp; Sons publications, New Delhi, 31st Edition 2020.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a></li> <li>2. <a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a></li> <li>3. <a href="http://www.dphu.org/uploads/attachments/books/books_3498_0.pdf">www.dphu.org/uploads/attachments/books/books_3498_0.pdf</a></li> <li>4. <a href="https://www.youtube.com/watch?v=G9MyWFgsNLU">https://www.youtube.com/watch?v=G9MyWFgsNLU</a></li> <li>5. <a href="https://www.youtube.com/watch?v=gEDSdXW0JPQ&amp;list=PLWKgfZAhHUZaqiDvDUNORypEhPdmzg3">https://www.youtube.com/watch?v=gEDSdXW0JPQ&amp;list=PLWKgfZAhHUZaqiDvDUNORypEhPdmzg3</a></li> <li>6. <a href="https://www.youtube.com/watch?v=AdDQ05rP7jE&amp;list=PLgK6tNi_UlBxbK9foc3khX8ecmlaq4FTd">https://www.youtube.com/watch?v=AdDQ05rP7jE&amp;list=PLgK6tNi_UlBxbK9foc3khX8ecmlaq4FTd</a></li> </ol>		
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.mca.gov.in/mca/html/mcav2_en/home/mcaservice/efiling/aboutefiling/allaboutefiling.html">https://www.mca.gov.in/mca/html/mcav2_en/home/mcaservice/efiling/aboutefiling/allaboutefiling.html</a></li> <li>2. <a href="https://www.taxmann.com/post/blog/guide-to-e-governance-e-filing/">https://www.taxmann.com/post/blog/guide-to-e-governance-e-filing/</a></li> </ol>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M3UPAC06	COMPANY LAW					DSC THEORY- VI	III	4	4	-	-	4
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	S	S	S	S	S	S	M	S	M	S		
C02	S	M	M	S	S	S	M	S	M	S		
C03	S	S	M	S	S	S	M	S	M	S		
C04	S	S	S	M	S	S	M	S	M	S		
C05	S	S	S	S	S	S	M	S	S	S		
Level of Correlation between CO and PO						L-LOW			M-MEDIUM			S-STRONG
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By						Verified By				Approved by		
Mr.R.Gopi						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAC07	CORPORATE ACCOUNTING - II	DSC THEORY - VII	IV	5	5	-	-	5
<b>Objective</b>	To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Amalgamation and Absorption (AS-14):</b> Amalgamation - Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method and Intrinsic Value Method - Methods of Accounting for Amalgamation : The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings) - Absorption - Meaning -Types - Features.( Schedule - III Format)						K1	12
II	<b>Internal Reconstruction:</b> Meaning - Conversion of Stock - Increase and Decrease of Capital - Concept of share surrender and re-issue. (Schedule - III Format).						K2	12
III	<b>Consolidated Financial Statement (AS - 21):</b> Introduction - Holding and Subsidiary Company - Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings) (Schedule - III Format).						K3	12
IV	<b>Accounting of Banking Companies:</b> Meaning of banking- Slip system of ledger posting - Non-Performing Assets - Classification - Provisions for NPA - Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet as per Banking Regulation Act 1949 (New Format).						K4	12
V	<b>Accounts of Insurance Companies:</b> <b>Life Insurance:</b> Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Correct Life Assurance fund - Revenue Account - Valuation Balance Sheet - Profit and Loss Account - Balance Sheet (New Format) <b>General Insurance:</b> Fire Insurance and Marine Insurance - Revenue Account - Profit and Loss Account - Balance Sheet (New Format).						K5	12
	<b>Current Trends - *Adoption of Artificial Intelligence (AI) and Machine Learning (ML) in Accounting and Financial Reporting*</b> *.....* Self Study							
	<b>80 % Problems &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Outline the Accounting procedure for Amalgamation and Absorption.						K1	
	CO2: Understand the concept of Internal Reconstruction.						K2	
	CO3: Apply the way in which preparation of Consolidated Balance Sheet.						K3	
	CO4: Analyze the preparation of Banking company accounts as per new Regulations.						K4	

CO5: Evaluate the preparation of Insurance company accounts as per new Regulations.

K5

**Learning Resources**

**Text Books** 1. T.S.Reddy and Murthy.A, “Corporate Accounting”, Margham Publications, Chennai, 10th Edition Reprint 2022.

**Reference Books** 1. S.P.Jain and K.L.Narang, “Advanced Accounting”, Kalyani Publications, 18th Revised Edition, 2022.  
2. R.L.Gupta and M.Radhasamy, “Advanced Accounts”, Sulthan& Chand Publications, 18th Edition, 2020.

**Website Link** 1. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>  
2. <https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862>  
3. <https://www.youtube.com/watch?v=aynOehNWN8U>

**Self - Study Link** 1. <https://blog.clinked.com/developments-in-the-accounting-industry#AI>  
2. <https://www.youtube.com/watch?v=4p5mC4rEuoQ>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAC07	CORPORATE ACCOUNTING - II	DSC THEORY - VII	IV	5	5	-	-	5

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	M	S	M	S
CO2	S	M	M	S	S	S	M	S	M	S
CO3	S	S	M	S	S	S	M	S	M	S
CO4	S	S	S	M	S	S	M	S	M	S
CO5	S	S	S	S	S	S	M	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

Group Discussion, Quiz Programme.

**Teaching and Learning Methods**

Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)

**Assessment Methods**

CIA - I, CIA - II, Assignment and ESE

**Designed By**

**Verified By**

**Approved by**

Mr.S.Sivakumar

Dr.G.Thangapandi  
HoD

Dr.S.Shahitha  
Member Secretary



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAC08	PRINCIPLES OF MARKETING	DSC THEORY-VIII	IV	5	5	-	-	5
<b>Objective</b>	The course aims to educate the students to give basic knowledge about the Concepts, Principles, Tools and Techniques of Marketing.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Marketing:</b> Meaning - Definition - Functions of Marketing - Evolution of Marketing Concepts - Innovations in Modern Marketing - Role and Importance of Marketing - Classification of Markets.						K1	12
II	<b>Market Segmentation:</b> Meaning - Definition-Benefits-Criteria for segmentation- Types of segmentation: Geographic-Demographic- Psychographic- Behavioral-Targeting, Positioning and Repositioning - Introduction to Consumer Behaviour- Consumer Buying Decision Process and Post Purchase Behaviour.						K2	12
III	<b>Product and Price:</b> Marketing Mix - an overview of 4P's of Marketing Mix - <b>Product</b> - Introduction to Stages of New Product Development - Product Life Cycle - <b>Pricing</b> - Policies - Objectives - Factors Influencing Pricing - Kinds of Pricing.						K3	12
IV	<b>Promotions and Distributions:</b> Elements of promotion - Advertising- objectives -Kinds of Advertising Media - Traditional Vs Digital Media - Sales Promotion - Types of sales promotion - Personal Selling- Qualities needed for a personal seller - Channels of Distribution for Consumer Goods - Channel Members - Channels of Distribution for Industrial Goods.						K4	12
V	<b>Competitive Analysis and Strategies:</b> Global Market Environment - Social Responsibility and Marketing Ethics - Recent Trends in Marketing - E- Marketing and M-Marketing -E- Retailing - CRM - Market Research - MIS and Marketing Regulation.						K5	12
	<b>Current Trends - * Web based Marketing*.</b> *.....* Self Study							
	<b>100 % Theory</b>							
<b>Course Outcome</b>	CO1: Recall the Role and Importance of marketing.						K1	
	CO2: Paraphrase the Consumer Behaviour and Strategies of Market Segmentation.						K2	
	CO3: Present the knowledge of product and different stages of Product Life Cycle (PLC) and Pricing strategies for new products.						K3	
	CO4: Illustrate the knowledge of Promotion and Physical Distribution.						K4	
	CO5: Evaluate the concept of Social Responsibility and Marketing Ethics.						K5	



**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. R.S.N.Pillai and Bagavathi, “Marketing Management”, Sultan Chand &amp; Co, New Delhi, 2020.</li> <li>2. Dr.C.B.Gupta and Dr.Rajan Nair, “Marketing management”, Sultan Chand &amp; Sons, New Delhi. 2021.</li> <li>3. S.A.Sherlekar, “Modern Marketing”, Himalaya Publishing House, Mumbai. 2019.</li> <li>4. RajanSaxena, “Marketing Management”, Tata McGraw Hill Publishing Company Limited, New Delhi, 2018.</li> <li>5. Philip Kotler, “Marketing Management”, Pearson Education Pvt. Ltd, 2022.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. V S Ramaswamy &amp; S Namakumari, “Marketing Management” Tata McGraw Hill Education (India) Private Limited, New Delhi. (Latest Edition)</li> <li>2. William J Stanton, “Fundamentals of Marketing”, McGraw Hill Publishing Co, New York, 2016.</li> <li>3. Lamb. Hair, McDaniel, “Marketing”, Cengage Learning Inc USA 2016.</li> <li>4. Rayport, Jeffrey F and Jaworksi. Bernard J, “Introduction to E-Commerce”, Tata McGraw Hill, New Delhi, 2019.</li> <li>5. K. N. Malhotra, and D. Satyabhushan: “Marketing Research”, Pearson Education, New Delhi, 2018.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a></li> <li>2. <a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a></li> <li>3. <a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a></li> <li>4. Vidya-MitraPortal:<a href="http://vidyamitra.inflibnet.ac.in/index.php/search">http://vidyamitra.inflibnet.ac.in/index.php/search</a></li> <li>5. e-PG Pathshala :<a href="http://epgp.inflibnet.ac.in/ahl.php?csrno=7">http://epgp.inflibnet.ac.in/ahl.php?csrno=7</a></li> </ol>
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.th-koeln.de/mam/downloads/englisch/webscience/dm-webmarkt.pdf">https://www.th-koeln.de/mam/downloads/englisch/webscience/dm-webmarkt.pdf</a></li> <li>2. <a href="https://www.simplilearn.com/what-is-internet-marketing-article">https://www.simplilearn.com/what-is-internet-marketing-article</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C	
23M4UPAC08	PRINCIPLES OF MARKETING					DSC THEORY-VIII	IV	5	5	-	-	5	
CO-PO Mapping													
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
C01	S	M	S	M	M	M	M	M	M	S			
C02	S	M	S	M	S	M	M	M	M	S			
C03	S	M	S	M	S	M	M	M	M	S			
C04	S	M	S	M	M	M	M	M	M	S			
C05	S	M	S	M	M	M	M	M	M	S			
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG					
<b>Tutorial Schedule</b>						Group Discussion, Quiz program							
<b>Teaching and Learning Methods</b>						Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation							
<b>Assessment Methods</b>						Assignment, CIA-I, CIA-II and ESE							
<b>Designed By</b>						<b>Verified By</b>				<b>Approved By</b>			
Mrs.R.Indhumathi						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAC09	COST ACCOUNTING - I	DSC THEORY- IX	V	6	3	3	-	4
<b>Objective</b>	The students can have Conceptual Knowledge of Cost Accounting and the techniques for preparing accounts in different types of Manufacturing and Service organizations.							
<b>Unit</b>	<b>Course Content</b>						<b>Knowledge Levels</b>	<b>Sessions</b>
I	<b>Cost Accounting :</b> Meaning and Definition- Objectives - Difference between Financial Accounting and Cost Accounting - Relationship between Management Accounting and Cost Accounting - Installation of an Ideal Costing System - Elements of Cost - Cost Concepts: Cost Unit, Unit Cost, Cost Centre and Responsibility Centre, Cost Classifications, Preparation of Cost Sheet - Tenders and Quotations.						K1	15
II	<b>Material Cost Control:</b> Meaning - Objectives - Essentials - Advantages - Fixation of various Stock levels - Reorder level - Maximum Level - Minimum Level - Average Stock Level - Danger Level - Economic Order Quantity (EOQ) - Pricing of material issues - FIFO - LIFO - Simple Average - Weighted Average.						K2	15
III	<b>Labour Cost Control:</b> Computation and Control of labour Cost - Labour Turn over: Meaning - Causes - Effects - Measurement of Labour Turnover: Separation Method - Replacement Method - Flux Method - Over Time - Idle Time - Time rate and Piece rate System - Remuneration and incentives - Premium and Bonus Plan.						K3	15
IV	<b>Overheads:</b> Meaning - Classification of Overheads - Allocation and Apportionment of Overheads - Primary and Secondary distribution of overheads - Repeated distribution method - Simultaneous equation method-Step ladder method - Absorption of Overheads: Methods of Absorption - Machine Hour Rate: Simple Machine Hour Rate - Comprehensive Machine Hour Rate.						K4	15
V	<b>Marginal Costing:</b> Meaning -Definition - Features - Advantages - Disadvantages - Marginal Costing Vs Absorption Costing - Fixed Cost - Variable Cost - Contribution -Margin of Safety - Angle of Incidence - P/V ratio - Break Even Point (BEP) - Cost Volume Profit analysis - Practical application of Marginal Costing Technique.						K5	12
	<b>Current Trends</b> -*Role of Artificial Intelligence in Inventory Management *...* Self Study							
	<b>80 % Problems &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Identify the Cost concepts and preparation of Cost sheet.						K1	
	CO2: Give the knowledge of Material Cost Control and Pricing of Material Issues.						K2	
	CO3: Apply the knowledge of Labour Cost Control and various incentive Schemes.						K3	
	CO4: Illustrate the apportionment and Re-apportionment of Overheads.						K4	

	CO5: Justify the Practical application of Marginal Costing technique in Practical Situations.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. S.P.Jain, K.L. Narang, "Cost Accounting", Kalyani Publishers, New Delhi, 2021.</li> <li>2. R.S.N.Pillai and V.Bagavathi, "Cost Accounting", Sultan Chand &amp; Sons Publishers. 7th Edition, 2020.</li> <li>3. T.S.Reddy and Dr.Y.Hari Prasad Reddy, "Cost Accounting", Margham Publications, Chennai, Revised Edition, 2021.</li> <li>4. S.P.Iyengar, "Cost Accounting", Sultan Chand &amp; Sons, New Delhi, 2021.</li> <li>5. S.N Maheswari, "Cost and Management Accounting", Sultan Chand &amp; Sons, New Delhi, 2019.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. A.Murthy and S. Gurusamy, "Cost Accounting", 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai, 2016.</li> <li>2. P.C.Thulsian, "Practical Costing", Vikas Publishing House, New Delhi, 2015.</li> <li>3. B.M. Nigam and Jain K, "Cost Accounting" PHI Publications, New Delhi, 2015.</li> <li>4. N.K Prasad, "Advanced Cost Accounting", Book Syndicate Pvt. Ltd. Kolkata, 2016.</li> <li>5. M.Y Khan and P.K Jain, "Advanced Cost Accounting", Tata McGraw Hill Publications, New Delhi, 2016.</li> <li>6. M.N. Arora, "Principles and Practice of Cost Accounting" Vikas Publishing House, New Delhi, 2018.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a></li> <li>2. <a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a></li> <li>3. <a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a></li> <li>4. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>5. e-Pathshala : <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a></li> <li>6. <a href="https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html">https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html</a></li> </ol>		
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://link.springer.com/article/10.1007/s11831-022-09879-5">https://link.springer.com/article/10.1007/s11831-022-09879-5</a></li> <li>2. <a href="https://www.irjmets.com/uploadedfiles/paper/issue_3_march_2022/19468/final/fin_irjmets1646486656.pdf">https://www.irjmets.com/uploadedfiles/paper/issue_3_march_2022/19468/final/fin_irjmets1646486656.pdf</a></li> </ol>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAC09	COST ACCOUNTING - I	DSC THEORY- IX	V	6	3	3	-	4

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M	M	M	M	S	M
CO2	S	M	M	M	M	M	M	M	S	M
CO3	S	M	S	M	M	M	M	M	S	M
CO4	S	M	M	M	M	M	M	M	S	M
CO5	S	M	M	M	M	M	M	M	S	M
Level of Correlation between CO and PO	L-LOW			M-MEDIUM			S-STRONG			

<b>Tutorial Schedule</b>	Group Discussion, Quiz program	
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation	
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Mrs.G.Bharathi	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAC10	BANKING LAW AND PRACTICE	DSC THEORY - X	V	5	3	2	-	4
<b>Objective</b>	The students should have the thorough knowledge on the functions of RBI, Indian banking system, Negotiable Instruments Act and Digital Banking Services offered by banks.							
Unit	Course Content						Knowledge Levels	Sessions
<b>I</b>	<b>Introduction to Banking:</b> History of Banking - Indian Banking System - Phases of Development - Banking Structure in India : Public Sector Banks -Private Banks - Foreign Banks - RRB-UCB - Payment Banks and Small Finance Banks - Banking System : Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.						K1	12
<b>II</b>	<b>Central Bank and Commercial Bank:</b> Central Banking: Definition -Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank - Credit Creation. Commercial Banking: Definition - Functions - Personal Banking - Corporate Banking - Digital banking - Core Banking System (CBS) - Role of Banks in Economic Development.						K2	12
<b>III</b>	<b>Banking Practices:</b> Types of Accounts: Current Accounts -Savings Accounts - Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement Vs Passbook Vs e-statement - Banker Customer Relationship - Special Types of Customers - KYC norms. <b>Loans and Advances:</b> Lending Sources - Principles of Sound Lending -Types of Loans - Classification of Assets and Income recognition / provisioning (NPA) - Repo Rate and Reverse Repo Rate - Securities of lending - Factors influencing bank lending.						K3	12
<b>IV</b>	<b>Negotiable Instruments Act 1881:</b> Negotiable Instruments - Meaning - Definition - Characteristics -Types of Negotiable Instruments: Crossing of Cheques - Concept - Objectives - Types of Crossing - Consequences of Non-Crossing. Endorsement - Meaning-Kinds of Endorsements - Material Alteration - Collection and Payment of Cheque- Refusal or Dishonour of Cheque. Bills of Exchange: Definition - characteristics and Parties involved - Bill Vs Cheque.						K4	12
<b>V</b>	<b>Digital Banking:</b> Meaning - Services - e-banking and financial services - Internet banking Vs Traditional Banking - Mobile banking - Anywhere Banking - Any Time Banking - Electronic Mobile Wallets - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency -Differences - Safety and Security in Digital Banking.						K5	12

	<b>Current Trends-</b> *Security and precautions against Ponzi schemes and online frauds such as phishing, Credit card cloning, Skimming etc. **.....* Self Study		
	<b>100 % Theory</b>		
<b>Course Outcome</b>	CO1: Outline the phases of development of Indian Banking System.	K1	
	CO2: Paraphrase the functions performed by Central Bank and Commercial Banks in the Economic Development of our country.	K2	
	CO3: Determine the relationship between Banker and Customers and the Principles of Sound lending.	K3	
	CO4: Analyse the various types of Negotiable Instruments and its Characteristics.	K4	
	CO5: Evaluate the modus operandi of Digital Banking services.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. E.Gordon&amp; K. Natarajan, “Banking Theory, Law and Practice”, Himalaya Publishing House, Mumbai, 29<sup>th</sup> Revised edition, 2022.</li> <li>2. K.P.M. Sundaram and P.N.Varshney, “Banking Law and Practice”, Sultan Chand and Sons, New Delhi, 18<sup>th</sup> edition 2021.</li> <li>3. B.Santhanam, ”Banking and Financial Systems”, Margham Publications, Chennai, 2020.</li> <li>4. S.N. Maheswari, ”Banking Law and Practice” Kalyani Publications, New Delhi, 2021.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Dr. S. Guruswamy, Banking Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2022.</li> <li>2. P. Subba Rao, Principles of Practices of Bank Management, Himalaya Publishing House, Mumbai, 2021.</li> <li>3. M.Radhaswami, ”Practical Banking”, Sultan Chand and Sons, New Delhi, 2020.</li> <li>4. S. Parameswaran, “Indian Banking”, S. Chand and Co., New Delhi, 2020.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a></li> <li>2. <a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a></li> <li>3. <a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a></li> <li>4. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>5. e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>6. You Tube : <a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> </ol>		
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.investopedia.com/articles/investing/091115/6-ways-avoid-investment-ponzi-scheme.asp">https://www.investopedia.com/articles/investing/091115/6-ways-avoid-investment-ponzi-scheme.asp</a></li> <li>2. <a href="https://economictimes.indiatimes.com/wealth/personal-finance-news/7-measures-you-should-know-to-prevent-online-fraud/article show/90047350.cms?from=mdr">https://economictimes.indiatimes.com/wealth/personal-finance-news/7-measures-you-should-know-to-prevent-online-fraud/article show/90047350.cms?from=mdr</a></li> </ol>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C	
23M5UPAC10	BANKING LAW AND PRACTICE					DSC THEORY - X	V	5	3	2	-	4	
CO-PO Mapping													
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	S	M	S	M	S	L	L	L	L	L			
CO2	S	M	M	M	S	L	L	L	L	L			
CO3	S	M	S	M	S	L	L	L	L	L			
CO4	S	M	M	M	S	L	L	L	L	L			
CO5	S	M	S	M	S	L	L	L	L	L			
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG					
<b>Tutorial Schedule</b>					Group Discussion, Quiz program								
<b>Teaching and Learning Methods</b>					Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation								
<b>Assessment Methods</b>					Assignment, CIA-I, CIA-II and ESE								
<b>Designed By</b>					<b>Verified By</b>				<b>Approved By</b>				
Mrs.R.Indhumathi					Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAC11	INCOME TAX LAW AND PRACTICE -I	DSC THEORY-XI	V	6	3	3	-	4
<b>Objective</b>	The Course aims to understand the provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.							
Unit	Course Content	Knowledge Levels	Sessions					
I	<b>Introduction to Income Tax :</b> Introduction - History - Objectives of Taxation - Features of Income Tax - Meaning of Income - Types - Important Definitions Under the Income Tax Act - Types of Assessee - Income exempted under Section 10.	K1	15					
II	<b>Residential Status:</b> Residential Status of an Individual - Basic Conditions - Additional Conditions - Incidence of Tax and Residential Status - Computation of Residential Status and Incidence of Tax.	K2	15					
III	<b>Income from Salary:</b> Salary Income - Definition - Allowances -Taxability - Perquisites - Kinds of Perquisites -Types of Provident Fund - Gratuity - Pension - Computation of Pension - Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	K3	15					
IV	<b>Income from House Property:</b> Basis of Charge - Annual Value - Gross Annual Value - Net Annual Value - Let-out Vs Deemed to be let out - Self-Occupied Property - Deductions - Computation of Income from House Property - Case Studies.	K4	15					
V	<b>Profits and Gains from Business or Profession:</b> Income from Business or Profession - Allowable Expenses - Expenses Disallowed - General Deductions - Depreciation - Undisclosed Income and Investments - Unexplained expenditure (Sec 69A, 69B, 69C, 69D) - Computation of Income from Business or Profession.	K5	12					
	<b>Current Trends - * Tax Slab as per Old regime Vs New regime *</b> *.....* Self Study							
	<b>80 % Problems &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Recall the basic concepts of income tax Act 1961 and basis of charge.	K1						
	CO2: Understand the Residential status of an Individual and HUF.	K2						
	CO3: Develop the knowledge on the Income under the head salary.	K3						
	CO4: Discuss the concept of Income from House property.	K4						
	CO5: Interpret knowledge on Business and Profession.	K5						

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. T.S.Reddy &amp; Y.Hari Prasad Reddy, "Income tax law and practice", Margham Publications, Chennai * Relevant Assessment Year.</li> <li>2. V.P Gaur &amp; D.B Narang, "Income Tax Law &amp; Practice", Kalyani Publishers, Punjab -141008. *Relevant Assessment Year.</li> <li>3. Vinod Singnia, "Income tax law and practice" Taxman Publications, New Delhi,* Relevant Assessment Year.</li> <li>4. Dr.H.C.Mehrotra &amp; Dr. S.P. Goyal, "Direct Taxes Law &amp; Practice", Sahitya Bhawan, Publications, Agra.* Relevant Assessment Year.</li> <li>5. Dr.Sha," Income tax law and practice", Himalaya Publishing House Pvt.Ltd., Mumbai, * Relevant Assessment Year.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Hariharan N," Income Tax Law &amp; Practice", Vijay Nicole Imprints Pvt. Ltd, Chennai, * Relevant Assessment Year.</li> <li>2. Mahesh Chandra, Goyal S P and Shukla D C,"Income Tax -Law and Practice", Pragati Publications, New Delhi * Relevant Assessment Year.</li> <li>3. DinakarPagare, "Law and Practice of Income Tax", Sultan Chand and Sons, New Delhi, *Relevant Assessment Year.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a></li> <li>2. <a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a></li> <li>3. <a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a></li> <li>4. E-Pathshala: <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a></li> <li>5. You Tube: <a href="http://you tube/index.php/search">http://you tube/index.php/search</a></li> </ol>
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1">https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1</a></li> <li>2. <a href="https://cleartax.in/paytax/TaxCalculator">https://cleartax.in/paytax/TaxCalculator</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C	
23M5UPAC11	INCOME TAX LAW AND PRACTICE -I					DSC THEORY-XI	V	6	3	3	-	4	
CO-PO Mapping													
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	S	M	S	M	S	M	M	M	S	S			
CO2	S	M	M	M	M	M	M	M	S	M			
CO3	S	S	S	M	S	M	M	M	S	S			
CO4	S	M	M	M	M	M	M	M	S	S			
CO5	S	S	S	M	S	M	M	M	S	M			
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG					
Tutorial Schedule						Group Discussion, Quiz program							
Teaching and Learning Methods						Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation							
Assessment Methods						Assignment, CIA-I, CIA-II and ESE							
Designed By						Verified By				Approved By			
Mrs.M.Saranya						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAC12	COST ACCOUNTING - II	DSC THEORY - XII	VI	6	3	3	-	4
<b>Objective</b>	The course aims to provide an in-depth study of Cost Accounting Principles for Cost Ascertainment and Cost Control.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Cost Accounting Standards (CAS) :</b> Introduction - Purpose - Advantages - Difference between CAS and FAR Regulations - Coverage of CAS - Responsibility Accounting - Activity based costing (ABC) for profit reporting and Stock valuation (Theory only).						K1	15
II	<b>Reconciliation of Cost and Financial Accounts:</b> Introduction - Need for Reconciliation - Causes for disagreement in profits - Procedure for reconciliation - Reconciliation from differences given - Reconciliation from Profit and Loss Account - Reconciliation from Cost sheet - Overhead Control Accounts.						K2	15
III	<b>Job, Batch and Contract Costing:</b> <b>Job Costing:</b> Meaning - Definition - Features - Areas of application - Preparation of Job cost sheet - <b>Batch Costing:</b> Meaning - definition - Determination of Economic Batch Quantity (EBQ) - Preparation of Batch cost sheet - <b>Contract Costing:</b> Meaning - Determination of profit or loss on Contracts - Cost plus contracts.						K3	15
IV	<b>Process Costing:</b> Meaning - Features - Application of Process Costing - Fundamental Principles of Process Costing - Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Joint Products and By Products.						K4	15
V	<b>Operating Costing:</b> Meaning -Definition - Areas of Application - Operating Costing in Service Industries - Transport Costing - Power house costing - Costing for Cinema Theatres - Hospital Costing.						K5	12
<b>Current Trends -*Emerging trends in Contract Management*</b> *.....* Self Study								
<b>80 % Problems &amp; 20% Theory</b>								
<b>Course Outcome</b>	CO1: Identify the necessity of Cost Accounting Standards.						K1	
	CO2: Give the knowledge of Reconciliation of Cost and Financial Accounts.						K2	
	CO3: Apply the knowledge in the areas of Job, Batch and Contract Costing.						K3	
	CO4: Analyse the practical application of process costing in a Manufacturing Concern.						K4	
	CO5: Justify the role of operating costing in various Service Industries.						K5	

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. S.P.Jain, K.L. Narang, “Cost Accounting”, Kalyani Publishers, New Delhi, 2021.</li> <li>2. R.S.N.Pillai and V.Bagavathi, “Cost Accounting”, Sultan Chand &amp; Sons Publishers. 7<sup>th</sup> Edition 2020.</li> <li>3. T.S.Reddy and Dr.Y.Hari Prasad Reddy, “Cost Accounting”, Margham Publications, Chennai Revised Edition, 2021.</li> <li>4. S.P.Iyengar, “Cost Accounting”, Sultan Chand &amp; Sons, New Delhi, 2021.</li> <li>5. S.N Maheswari, “Cost and Management Accounting”, Sultan Chand &amp; Sons, New Delhi, 2019.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. A.Murthy and S. Gurusamy, “Cost Accounting”, 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai, 2016.</li> <li>2. P.C.Thulsian, “Practical Costing”, Vikas Publishing House, New Delhi, 2015.</li> <li>3. B.M. Nigam and Jain K, “Cost Accounting” PHI Publications, New Delhi, 2015.</li> <li>4. N.K Prasad, “Advanced Cost Accounting”, Book Syndicate Pvt. Ltd. Kolkata, 2016.</li> <li>5. M.Y Khan and P.K Jain, “Advanced Cost Accounting”, Tata McGraw Hill Publications, New Delhi, 2016.</li> <li>6. M.N. Arora, “Principles and Practice of Cost Accounting” Vikas Publishing House, New Delhi, 2018.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://icmai.in/CASB/casb-resources.php">https://icmai.in/CASB/casb-resources.php</a></li> <li>2. <a href="https://live.icai.org/bos/vcc/pdf/Job_Batch_Costing.pdf">https://live.icai.org/bos/vcc/pdf/Job_Batch_Costing.pdf</a></li> <li>3. <a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a></li> <li>4. <a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a></li> <li>5. e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>6. <a href="https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html">https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html</a></li> </ol>
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.legalsupportworld.com/blog/emerging-trends-in-contract-management/">https://www.legalsupportworld.com/blog/emerging-trends-in-contract-management/</a></li> <li>2. <a href="https://contractpodai.com/news/contract-lifecycle-management-trends/">https://contractpodai.com/news/contract-lifecycle-management-trends/</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C	
23M6UPAC12	COST ACCOUNTING - II					DSC THEORY - XII	VI	6	3	3	-	4	
<b>CO-PO Mapping</b>													
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	L	S	S	S	S	S	S	S	S	S			
CO2	L	M	S	S	M	S	M	S	S	S			
CO3	M	S	S	S	M	S	M	S	S	S			
CO4	M	S	S	S	M	S	M	S	S	S			
CO5	M	S	S	S	M	S	M	S	S	S			
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG					
<b>Tutorial Schedule</b>						Group Discussion, Quiz program							
<b>Teaching and Learning Methods</b>						Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation							
<b>Assessment Methods</b>						Assignment, CIA-I, CIA-II and ESE							
<b>Designed By</b>						<b>Verified By</b>				<b>Approved By</b>			
Mr.H.Rajamohamed						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAC13	MANAGEMENT ACCOUNTING	DSC THEORY - XIII	VI	6	3	3	-	4
<b>Objective</b>	The course aims to make students to understand the sound knowledge of Concepts, Methods and Techniques of Management Accounting.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Management Accounting :</b> Meaning - Scope - Objectives and Limitations - Distinction between Financial accounting and Management accounting - Cost accounting and Management accounting - Role of Management Accounting in Decision Making - Tools and Techniques - Functions and Duties of Management Accountant.						K1	15
II	<b>Ratio Analysis:</b> Meaning - Nature - uses and limitations of Ratios - Liquidity, Solvency, Profitability, Activity Ratio (LSPA) and Leverage Ratios - Market test Ratios - Construction of Financial Statements from ratios.						K2	15
III	<b>Fund Flow and Cash flow Analysis:</b> Concept of Fund - Meaning of flow of fund - Objectives - Uses and Limitations of Fund Flow Statement- Current and Non - Current Accounts of Flow of Fund. <b>Cash Flow Statements (AS-3):</b> Meaning - Difference between Fund flow Statement and Cash flow Statement - Uses and Limitations of Cash Flow Statement - Preparation of Cash Flow Statement as per AS - 3 - Direct and Indirect methods.						K3	15
IV	<b>Budget and Budgetary control:</b> Meaning of Budget - Budgetary Control - Objectives - Merits and Demerits of Budgetary Control - Essentials of good Budgetary Control -Types of Budget - Sales Budget - Production Budget - Cost of Production Budget - Materials Budget - Selling and Distribution Budget - Cash Budget - Flexible Budget.						K4	15
V	<b>Standard Costing and Variance analysis:</b> Meaning of Standard Cost - Applications of Standard Costing - Advantages and Limitations of Standard Costing - Establishment of Standard costing System - Variance analysis - Material Variance - Labour Variance - Overhead Variance.						K5	12
	<b>Current Trends</b> - *Role of Management Accountant in business* *.....* Self Study							
	<b>80 % Problems &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Outline thoroughly the conceptual framework of Management Accounting.						K1	
	CO2: Understand various financial statements for decision-making Purpose and to interpret various ratios.						K2	
	CO3: Apply the knowledge in preparing Fund flow and Cash flow Statement.						K3	
	CO4: Analyze the budgetary control system as a tool of managerial Planning and Control.						K4	



	CO5: Determine the calculation of variances in respect of each Element of Cost and Sales.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. R.K.Sharma and Shashi K.Gupta, “Management Accounting”, Kalyani Publishers, New Delhi, 15<sup>th</sup> Edition, 2020.</li> <li>2. S.N.Maheswari, “Principles of Management Accounting”, Sultan Chand and Sons, New Delhi, 19<sup>th</sup> Revised edition, 2020.</li> <li>3. M.Y.Khan &amp; P.K. Jain, “Management Accounting”, Tata McGraw Hill Education (India) Pvt. Ltd., New Delhi, 8<sup>th</sup> edition, 2017.</li> <li>4. A.Murthy &amp; S.Gurusamy, ”Management Accounting”, Vijay Nicole Imprints Pvt. Ltd., New Delhi, 4<sup>th</sup> Edition, 2022.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. I.M.Pandey, “Principles of Management Accounting”, Vikas Publishing House, New Delhi, 2019.</li> <li>2. M.Revi Kishore, “Management Accounting”, Taxman Publications Pvt.Ltd, New Delhi, 2016.</li> <li>3. Kulshustia and Ramanathan, “Management Accounting”, Sultan Chand &amp; Sons, New Delhi, 2018.</li> <li>4. S.P. Gupta and R.K. Sharma, ” Management Accounting”, Sahitya Bhawan Publications, Agra, 2020.</li> <li>5. Man Mohan, Goyal S.N., “Principles of Management Accounting”, Sahitya Bhawan Publications, Agra, 2018.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf">https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf</a></li> <li>2. <a href="https://www.geeksforgeeks.org/ratio-analysis-formula/">https://www.geeksforgeeks.org/ratio-analysis-formula/</a></li> <li>3. <a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a></li> <li>4. <a href="https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf">https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf</a></li> <li>5. <a href="https://www.youtube.com/watch?v=bhAygfe46nw">https://www.youtube.com/watch?v=bhAygfe46nw</a></li> </ol>		
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.yourarticlelibrary.com/accounting/management-accountant/7-roles-of-management-accountant/65109">https://www.yourarticlelibrary.com/accounting/management-accountant/7-roles-of-management-accountant/65109</a></li> <li>2. <a href="https://jobs.icaew.com/article/management-accountant-what-is-the-role-and-what-are-you-expected-to-do">https://jobs.icaew.com/article/management-accountant-what-is-the-role-and-what-are-you-expected-to-do</a></li> </ol>		



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAC13	MANAGEMENT ACCOUNTING	DSC THEORY - XIII	VI	6	3	3	-	4

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	M	S	L	M	S	M
CO2	M	S	L	S	S	S	M	L	S	S
CO3	L	M	L	S	M	S	M	M	S	M
CO4	L	M	M	S	M	S	M	M	M	S
CO5	M	S	M	M	S	S	S	M	L	S

 Level of Correlation  
 between CO and PO

L-LOW

M-MEDIUM

S-STRONG

<b>Tutorial Schedule</b>	Group Discussion, Quiz program	
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation	
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Mr.H.Rajamohamed	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAC14	INCOME TAX LAW AND PRACTICE -II	DSC THEORY-XIV	VI	6	3	3	-	4
<b>Objective</b>	The Course aims to provide the conceptual knowledge about E-Filing and Computation of Total Income and Assessment of Tax Liability.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Capital Gain:</b> Basis of Charge - Capital Assets - Transfer of Capital Assets - Types of Capital Gain - Short Term and Long Term Capital Gain - Computations of Capital Gains - Exemptions - Capital Loss - Tax on Capital Gains.						K1	15
II	<b>Income from Other Sources:</b> Introduction - Dividend Income - Interest on Securities - Casual Income - Deductions in computing Income from Other sources - Computation of Income from other sources.						K2	15
III	<b>Aggregation of Income:</b> Clubbing of Income - Deemed incomes - Computation of Gross total income - Set off and carry forward of losses. <b>Deductions from Gross Total Income:</b> Deductions u/s 80C to 80U - Tax rebate - Tax relief.						K3	15
IV	<b>Assessment of Individuals:</b> Total Income of an Individual - Computation of Taxable Income - Computation Tax liability (Old regime Vs. New regime) - Tax Deducted at Sources (Basics) - Tax Collected at Sources (TCS) - Tax Forms relating to Individuals.						K4	15
V	<b>Income Tax Authorities :</b> Administration of Income Tax Act - Income Tax Authorities - Powers of CBDT - Powers of Income Tax Officer - Procedure for Assessment - Filing of Return: Due Dates of Filing - Voluntary Filing - Return of Loss - Belated Return - Defective Return - Signing of Return - Permanent Account Number (PAN), e-PAN - Tax credit statement (26 AS) and Annual Information Statement (AIS) -Tax Payer Information Summary (TIS)-Appeals and Revisions - Penalties and prosecution.						K5	12
	<b>Current Trends - * E- Filing *</b> *.....* Self Study							
	<b>80 % Problem &amp; 20% Theory</b>							
<b>Course Outcome</b>	CO1: Remember and recall provisions of capital gains.						K1	
	CO2: Outline about Income from Other sources.						K2	
	CO3: Explain the Aggregation of Income and Gross Total Income.						K3	
	CO4: Analyze the Assessment of Individual Income.						K4	
	CO5: Evaluate the powers of Income Tax Authorities.						K5	

Learning Resources	
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. T.S.Reddy &amp; Y.Hari Prasad Reddy, "Income tax law and practice", Margham Publications, Chennai * Relevant Assessment Year.</li> <li>2. V.P Gaur &amp; D.B Narang, "Income Tax Law &amp; Practice", Kalyani Publishers, Punjab -141008. *Relevant Assessment Year.</li> <li>3. Vinod Singnia, "Income tax law and practice" Taxman Publications, New Delhi,* Relevant Assessment Year.</li> <li>4. Dr.H.C.Mehrotra &amp; Dr. S.P. Goyal, "Direct Taxes Law &amp; Practice", SahityaBhawan, Publications, Agra.* Relevant Assessment Year.</li> <li>5. Dr.Sha,"Income tax law and practice", Himalaya Publishing House Pvt.Ltd., Mumbai, * Relevant Assessment Year.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. HariharanN," Income Tax Law &amp; Practice", Vijay Nicole Imprints Pvt. Ltd, Chennai, * Relevant Assessment Year.</li> <li>2. Mahesh Chandra, Goyal S P and Shukla D C,"Income Tax -Law and Practice", Pragati Publications, New Delhi* Relevant Assessment Year.</li> <li>3. DinakarPagare, "Law and Practice of Income Tax", Sultan Chand and Sons, New Delhi, *Relevant Assessment Year.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a></li> <li>2. <a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>.</li> <li>3. <a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a></li> <li>4.NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>5. E-Pathshala: <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a></li> <li>6. You Tube: <a href="http://you tube/index.php/search">http://you tube/index.php/search</a></li> </ol>
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1.<a href="https://cleartax.in/s/how-to-efile-itr">https://cleartax.in/s/how-to-efile-itr</a></li> <li>2.<a href="https://vikaspedia.in/e-governance/online-citizen-services/government-to-business-services-g2b/e-taxation-new-topic">https://vikaspedia.in/e-governance/online-citizen-services/government-to-business-services-g2b/e-taxation-new-topic</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M6UPAC14	INCOME TAX LAW AND PRACTICE -II					DSC THEORY-XIV	VI	6	3	3	-	4
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	M	S	M	S	S	S	M		
CO2	S	M	M	M	M	M	M	M	S	M		
CO3	S	S	M	M	S	M	S	S	S	M		
CO4	S	M	M	M	M	M	M	M	S	M		
CO5	S	S	S	M	S	M	S	S	S	M		
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG				
<b>Tutorial Schedule</b>					Group Discussion, Quiz program							
<b>Teaching and Learning Methods</b>					Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation							
<b>Assessment Methods</b>					Assignment, CIA-I, CIA-II and ESE							
<b>Designed By</b>					<b>Verified By</b>				<b>Approved By</b>			
Mrs.S.Aruljothi					Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			

**List of Discipline Specific Course (DSC - PRACTICAL) for B.Com PA**  
**SYLLABUS - LOCF- CBCS Pattern**  
**EFFECTIVE FROM THE ACADEMIC YEAR 2023-2024 Onwards**

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	23M3UPAP01	PRACTICAL : SPREADSHEET FOR BUSINESS

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAP01	SPREADSHEET FOR BUSINESS	DSC PRACTICAL - I	III	3	-	-	3	2
<b>Objective</b>	The main aim of this course is to familiarize the features and functions of a spread sheet among the students and understand the concepts of accounting, reporting and analysis using spread sheet.							
<b>Experiment</b>	<b>Course Content</b>						<b>Knowledge Levels</b>	<b>Sessions</b>
1	<b>Introduction :</b> Spreadsheets - Workbook - Cell Referencing - Cell Addressing.						K1	4
2	<b>Menus in Spread Sheet:</b> Home, File, Edit, View, Insert, Format, Data, Tools, Extensions and Help menus.						K2	4
3	<b>Financial Functions:</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR), Chat GPT with spread sheet.						K2	4
4	<b>Logical Functions:</b> AND, OR, NOT, IF, TRUE.						K3	4
5	<b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT.						K4	3
6	<b>Statistical Functions:</b> Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test and Chi-Square Analysis.						K5	3
7	<b>Date &amp; Time Functions:</b> Date, Day, Date Value, Days 360, Now, Time, Time Value, Workday, Weekday, Year.						K5	5
8	<b>Advanced Features in Spread Sheet :</b> Chart operation, Pivot Table.						K5	6
9	<b>Printing Features:</b> Print Preview, Page Setup, Page, Margin Setup, Header and Footer.						K5	3
<b>Course Outcome</b>	CO1: Outline the Fundamental Spread Sheet Skills.						K1	
	CO2: Paraphrase Various Tools Used In Ms-Excel.						K2	
	CO3: Demonstrate Various Statistical Tests in Ms-Excel.						K3	
	CO4: Simplify the Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.						K4	
	CO5: Acquire the Trending Application Using MS-Excel						K5	
	<b>100 % Practical</b>							
<b>Learning Resources</b>								
<b>Text Books</b>	1. Naveen Kumar Nama chivayam, "Excel in MS Excel", National Press, Chennai, 2020. 2. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modeling, Prentice Hall, New Jersey, USA.							

<b>Reference Books</b>	1. Masato Takeda, “Google Sheets Basics”, TekurInc, India, 1 <sup>st</sup> Edition, 2018.		
<b>Website Link</b>	1. <a href="https://openoregon.pressbooks.pub/beginningexcel19/">https://openoregon.pressbooks.pub/beginningexcel19/</a> 2. <a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a> 3. <a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a> 4. <a href="https://ncert.nic.in/textbook/pdf/leca102.pdf">https://ncert.nic.in/textbook/pdf/leca102.pdf</a>		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M3UPAP01	SPREADSHEET FOR BUSINESS					DSC PRACTICAL - I	III	3	-	-	3	2
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	S	S	M	S	M	M	M		
CO2	S	M	S	S	M	M	M	M	M	M		
CO3	S	S	S	S	S	M	M	S	M	M		
CO4	S	M	S	S	M	M	M	M	M	M		
CO5	S	S	S	S	S	M	S	S	M	M		
Level of Correlation between CO and PO						L-LOW		M-MEDIUM			S-STRONG	
Tutorial Schedule						-						
Teaching and Learning Methods						Audio Video Lecturing, Online course video, YouTube Video, Power Point Presentation.						
Assessment Methods						CIA - I, CIA - II, Observation Note and ESE						
Designed By			Verified By				Approved By					
Mr.M.Jeeva			Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary					

**List of Discipline Specific Course (DSC - MINI PROJECT) for B.Com PA**  
**SYLLABUS - LOCF - CBCS Pattern**  
**EFFECTIVE FROM THE ACADEMIC YEAR 2023 - 2024 Onwards**

S.No.	SEM	COURSE_CODE	TITLE OF THE COURSE
1	V	23M5UPAPR1	COMMERCE PRACTICALS



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAPR1	COMMERCE PRACTICALS	DSC - MINI PROJECT	V	3	-	-	3	2
<b>Objective</b>	The course aims to provide practical knowledge to student's community by using various forms in his /her day - today life.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Documentation in Office:</b> Office Blue print (A3 sheet) - Filing of Documents - Indexing - Utilization of office equipments - Design of office forms: Vouchers - Receipt - Invoice - Telephone Etiquette - Handling of Visitors. <b>Specimen of Office documents:</b> Standard Operating Procedure (SOP) - Financial Statement - Company Registration Certificate - Partnership deed - Payroll register - Organizational chart.						K1	8
II	<b>E- Banking Application:</b> UPI, NEFT, RTGS, SWIFT Code, Cheque, Demand Draft, Account Opening and Different types of Account.						K2	8
III	<b>Collection of different types of Advertisement:</b> Preparation of Advertisement Copy, Analyzing Brand names - Publishing the products in the market - Search Engine Optimizing - Digital Advertisement.						K3	6
IV	<b>Share Market Documents:</b> D-Mat Account - Report of Last one month Share market Fluctuations (BSE, NSE and Newyork Stock Exchange, Multi Commodity Exchange) - Currencies of different Countries with Currency rates.						K4	6
V	<b>E- Services:</b> Applying for Government Service Examinations (Any 2 Services) - Money Transfer - Online Ticket Booking - E-Wallet Money Maintenance - Online College fee payment (Only through college official website) - Services in TNeGA (Any 2 services).						K5	8
<b>Course Outcome</b>	CO1: Learn the various documentation procedures in office.						K1	
	CO2: Understand the E- Banking Applications.						K2	
	CO3: Apply the knowledge in collection of different types of Advertisement.						K3	
	CO4: Analyze the various share market documents.						K4	

CO5: Judge the importance of E - Transactions in the Modern World.		K5									
<b>Learning Resources</b>											
<b>Text Books</b>	-										
<b>Reference Books</b>	-										
<b>Website Link</b>	1. <a href="https://support.microsoft.com/en-us/office/work-together-on-office-documents-ea3807bc-2b73-406f-a8c9-a493de18258b">https://support.microsoft.com/en-us/office/work-together-on-office-documents-ea3807bc-2b73-406f-a8c9-a493de18258b</a> 2. <a href="https://www.indeed.com/career-advice/career-development/types-of-advertising">https://www.indeed.com/career-advice/career-development/types-of-advertising</a> 3. <a href="https://www.google.com/search?q=share+market+transaction++forms">https://www.google.com/search?q=share+market+transaction++forms</a> 4. <a href="https://www.google.com/search?q=E-+Transactions&amp;rlz=1C1GCEU_en">https://www.google.com/search?q=E-+Transactions&amp;rlz=1C1GCEU_en</a>										
<b>Self - Study Link</b>	-										
<b>B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards</b>											
<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Sem.</b>	<b>Hours</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>			
23M5UPAPR1	COMMERCE PRACTICALS	DSC - MINI PROJECT	V	3	-	-	3	2			
<b>CO-PO Mapping</b>											
<b>CO Number</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
CO1	M	S	M	S	M	S	S	M	S	M	
CO2	M	M	S	S	S	M	M	S	S	M	
CO3	S	M	S	M	S	S	S	M	S	M	
CO4	S	S	M	M	M	S	S	M	M	M	
CO5	S	M	S	M	S	S	M	M	M	S	
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG		
<b>Tutorial Schedule</b>			-								
<b>Teaching and Learning Methods</b>			Audio Video Lecturing, Online course video, YouTube Video, Power Point Presentation.								
<b>Assessment Methods</b>			CIA - I, CIA - II, Observation Note and ESE								
<b>Designed By</b>			<b>Verified By</b>				<b>Approved by</b>				
Mr.S.Arunraj			Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

List of Foundation Course (FC) for B.Com PA  
SYLLABUS - LOCF- CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2023 - 2024 Onwards

S.No.	SEM	COURSE_CODE	TITLE OF THE COURSE
1	I	23M1UPAFC1	ELEMENTS OF INDUSTRY 4.0

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UPAFC1	ELEMENTS OF INDUSTRY 4.0	FC THEORY - I	1	2	2	-	-	2
<b>Objective</b>	The main aim of this course is to motivate the students can learn the essentials of Industry 4.0 and understand the need and applications of Artificial Intelligence.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction To Industry 4.0 Industry:</b> Meaning- types- Industrial Revolution: Industrial Revolution 1.0 to 4.0 - Technologies of Industry 4.0.						K1	5
II	<b>Artificial Intelligence Artificial Intelligence:</b> History of AI - Foundations of AI -The AI environment - Challenges of AI.						K2	5
III	<b>Big Data:</b> Big Data: Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications.						K3	5
IV	<b>Internet of Things (IoT) :</b> Introduction to IoT - Applications of IoT: Manufacturing - Healthcare - Education - Aerospace and Defense - Agriculture - Transportation and Logistics.						K4	5
V	<b>Impact of industry 4.0 :</b> Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0.						K5	4
<b>100% Theory</b>								
<b>Course Outcome</b>	CO1: Define and explain the technologies of industry 4.0						K1	
	CO2: Analyze and apply AI in the relevant sector						K2	
	CO3: Summarize the characteristics of big data						K3	
	CO4: Apply the tools of Industry 4.0						K4	
	CO5: Adapt to the changing needs of the industry						K5	
Learning Resources								
<b>Text Books</b>	1. Seema Acharya J, Subhashini Chellappan, "Big Data and Analytics", 2nd Edition, Wiley Publication, New Delhi, 2019. 2. Russel S, Norvig P, "Artificial Intelligence: A Modern approach", 3rd Edition, Prentice Hall, New York, 2019. 3. Pethuru Raj and Anupama C. Raman, "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications, 2017.							

<b>Reference Books</b>	1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc. 2. Nilsson, Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd, 2000.			
<b>Website Link</b>	1. <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf</a> 2. <a href="https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1">https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1</a> 3. <a href="https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf">https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M1UPAFC1	ELEMENTS OF INDUSTRY 4.0					FC THEORY - I	I	2	2	-	-	2
<b>CO-PO Mapping</b>												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	M	S	M	M	M	S	M	M		
CO2	S	M	S	M	M	S	S	S	M	S		
CO3	S	S	S	S	M	M	M	S	M	M		
CO4	M	M	M	M	M	S	S	S	M	M		
CO5	S	S	M	S	M	M	M	S	M	S		
Level of Correlation between CO and PO	L-LOW					M-MEDIUM			S-STRONG			
<b>Tutorial Schedule</b>						Group Discussion, Quiz Programme.						
<b>Teaching and Learning Methods</b>						Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation						
<b>Assessment Methods</b>						Assignment, CIA-I, CIA-II and ESE						
<b>Designed By</b>						<b>Verified By</b>			<b>Approved By</b>			
Dr.V.Kannagi						Dr.G.Thangapandi HoD			Dr.S.Shahitha Member Secretary			

List of Elective Course (DSE) for B.Com PA  
SYLLABUS - LOCF-CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2023-2024 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	23M3UPAE01	WORKING CAPITAL MANAGEMENT
2	IV	23M4UPAE02	OPERATIONS MANAGEMENT
3		23M4UPAE03	FINANCIAL MANAGEMENT
4	V	23M5UPAE04	STRATEGIC MANAGEMENT
5		23M5UPAE05	INDIRECT TAXATION
6	VI	23M6UPAE06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
7		23M6UPAE07	INTERNATIONAL FINANCIAL MANAGEMENT
8		23M6UPAE08	FINANCIAL REPORTING ANALYSIS
9		23M6UPAE09	INDIAN ACCOUNTING STANDARDS

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAE01	WORKING CAPITAL MANAGEMENT	DSE THEORY - I	III	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enable the students to understand the relevance of working capital.							
Unit	Course Content	Knowledge Levels	Sessions					
I	<b>Introduction to Working Capital:</b> Working Capital - Meaning - Importance of working capital management - Components of working capital - Factors Influencing working capital requirements - Estimating working capital management- Working Capital Life cycle - Role of finance manager in working capital.	K1	10					
II	<b>Financing Current Assets:</b> Different approaches to Financing Current Assets - Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.	K2	10					
III	<b>Cash Management:</b> Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring - Collection and disbursements.	K3	10					
IV	<b>Receivables Management:</b> Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.	K4	9					
V	<b>Inventory Management</b> - Need for Inventories and Importance of its Management - Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	K5	9					
<b>80% Problems and 20% Theory</b>								
<b>Current Trends - * Trends in Working Capital *</b> *.....* Self Study								
<b>Course Outcome</b>	CO1: Construct the factors influencing working capital requirements and estimate it.	K1						
	CO2: Classify the approaches to financing Currents Assets.	K2						
	CO3: Determine the importance of Cash Management and Cash Budgeting.	K3						
	CO4: Formulate the receivables management and credit policy Evaluation.	K4						
	CO5: Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis.	K5						

Learning Resources	
<b>Text Books</b>	1. Hrishikes Battacharya, Working Capital Management strategies and Techniques, Prentice hall of India Publications, New Delhi, 2021. 2. Joshi R.N. Cash Management, New Age International Publishers, New Delhi, 2019.
<b>Reference Books</b>	1. Prasanna Chandra, “Fundamentals of Financial Management”, Tata McGraw Hill Education (India)Pvt. Ltd., New Delhi, 9 <sup>th</sup> Edition, 2020.
<b>Website Link</b>	1. <a href="https://archive.nptel.ac.in/courses/110/107/110107093/">https://archive.nptel.ac.in/courses/110/107/110107093/</a> 2. <a href="https://www.youtube.com/watch?v=IWFZivrv4MY">https://www.youtube.com/watch?v=IWFZivrv4MY</a>
<b>Self - Study Link</b>	1. <a href="https://farmdocdaily.illinois.edu/2022/07/trends-in-working-capital.html#:~:text=The%20average%20working%20capital%20to,2012%20to%201.58%20in%202018.">https://farmdocdaily.illinois.edu/2022/07/trends-in-working-capital.html#:~:text=The%20average%20working%20capital%20to,2012%20to%201.58%20in%202018.</a>

B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M3UPAE01	WORKING CAPITAL MANAGEMENT					DSE THEORY - I	III	4	3	1	-	3
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	M	M	M	S	M	M	S		
CO2	S	M	S	M	M	M	S	M	M	S		
CO3	S	M	S	M	S	M	S	M	M	S		
CO4	S	S	S	M	S	S	S	M	M	M		
CO5	S	M	S	M	S	S	S	M	M	M		
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG				
Tutorial Schedule						Group Discussion, Quiz program.						
Teaching and Learning Methods						Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation						
Assessment Methods						Assignment, CIA-I, CIA-II and ESE						
Designed By						Verified By			Approved By			
Mr.R.Senkotuvel						Dr.G.Thangapandi HoD			Dr.S.Shahitha Member Secretary			



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAE02	OPERATIONS MANAGEMENT	DSE THEORY - II	IV	4	2	2	-	3
<b>Objective</b>	The main of this is to help the students to learn the Production Management System and Inventory Control System.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Operations Management:</b> Meaning - Importance - Historical contributions - System view of OM - Operation strategy and competitiveness - Functions of OM - Types of production systems.						K1	10
II	<b>Product design and process selection:</b> Evaluation and Selection of appropriate Production and Operations technology - Product Design and Process selection - Types of layout - Analysis and selection of layout - Product and / or Process layout - Cellular, Lean and Agile manufacturing systems - Computer Integrated Manufacturing Systems - Assembly line balancing.						K2	10
III	<b>Production planning and control:</b> Meaning - Functions - Aggregate planning - Master Production Schedule (MPS) - Material Requirement Planning (MRP) - BOM - Capacity Requirement Planning (CRP) - Techniques - Problems in MRP and CRP - Introduction to MRP II and ERP - Business Process Re-engineering - Total Productive Maintenance (TPM).						K3	10
IV	<b>Materials management:</b> Functions - Material planning and budgeting - Value Analysis - Purchase functions and procedure - Inventory control - Types of inventory - Safety stock - Order point - Service level - Inventory control systems: Perpetual - Periodic - JIT - KANBAN.						K4	9
V	<b>Total Quality Management :</b> Statistical Quality Control for Acceptance Sampling and Process Control - Concepts of O.C.C. Curve - Use of the O.C. Curve - Concept of Type I and Type II error - Quality movement - Quality circles - ISO Quality Certifications and types - Quality assurance - Six Sigma concept.						K5	9
	<b>Current Trends - * Modern Trends in operation management *</b> *.....* Self Study							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Remember the concept of Modern Operations Management.						CO1	
	CO2: Understand the Computer Integrated Manufacturing Systems.						CO2	
	CO3: Apply the concept of Business Process Re-engineering.						CO3	
	CO4: Analyze the concept of Perpetual Inventory System.						CO4	
	CO5: Evaluate the concept of Six Sigma in Total Quality Management.						CO5	

Learning Resources	
<b>Text Books</b>	1. Mahadevan. B., Operations Management, Theory and Practice, Pearson Education, New Delhi, 3 <sup>rd</sup> Edition, 2015. 2. Everest E Adam & Ebert , Production and Operations Management, PHI publication, New Delhi, 2021. 3. Joseph G Monks, Operations Management (Theory and Problems), Tata McGraw Hill Publications, New Delhi, 2021.
<b>Reference Books</b>	1. Lee J. Krajewski and Larry P. Ritzman, Operations Management: Process and value Chains, Pearson publication, New Delhi, 2021.
<b>Website Link</b>	1. <a href="https://nptel.ac.in/courses/110/106/110106146">https://nptel.ac.in/courses/110/106/110106146</a> 2. <a href="https://www.edx.org/course/product-management-fundamentals">https://www.edx.org/course/product-management-fundamentals</a>
<b>Self -Study Link</b>	1. <a href="https://www.birdi.io/blog-post/7-trends-in-operations-management-for-2022-2023">https://www.birdi.io/blog-post/7-trends-in-operations-management-for-2022-2023</a>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C		
23M4UPAE02	OPERATIONS MANAGEMENT	DSE THEORY - II	IV	4	2	2	-	3		
CO-PO Mapping										
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M	S	M	M	M	M
CO2	S	M	S	M	M	S	M	M	M	M
CO3	S	M	S	M	M	S	M	M	M	M
CO4	S	M	S	M	M	S	M	M	M	M
CO5	S	M	S	M	M	S	M	M	M	M
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG		
<b>Tutorial Schedule</b>					Group Discussion, Quiz program					
<b>Teaching and Learning Methods</b>					Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation					
<b>Assessment Methods</b>					Assignment, CIA-I, CIA-II and ESE					
<b>Designed By</b>					<b>Verified By</b>				<b>Approved By</b>	
Dr.M.Bose					Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary	

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAE03	FINANCIAL MANAGEMENT	DSE THEORY - III	IV	4	2	2	-	3
<b>Objective</b>	The students can gain the conceptual framework of financial management and enable them to understand the practical application of financial management.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Financial Management:</b> Meaning - Nature, Scope and Objectives of financial management - Financial decisions - Relationship between Risk and Return - Sources of finance: Short-term and Long-term finance - Functions and responsibilities of finance manager - Time value of Money. <b>Cost of Capital</b> - Meaning - Significance - Computation of cost of capital - Cost of debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.						K1	10
II	<b>Leverages :</b> Meaning and Significance - Operating, Financial and Combined leverages - EBIT and EPS analysis. <b>Capital Structure Decision</b> - Introduction - Importance - Optimal Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis - Factors Determining Capital Structure -Capitalization: Over and Under Capitalization - Merits and Demerits.						K2	10
III	<b>Working Capital Management Decision:</b> Meaning and Concept of working capital - Significance - Determinants and Computation of working capital.						K3	9
IV	<b>Capital Budgeting Decision:</b> Meaning - Need - Importance - Capital Rationing - Traditional and Modern methods of Return Analysis - Return On Investment (ROI) - Payback period - Average Rate of Return (ARR) - Discounted Cash Flow (DCF) - Net Present Value (NPV) - Profitability Index - Internal Rate of Return (IRR).						K4	9
V	<b>Dividend Decision:</b> Meaning and Significance of dividend - Forms of Dividend - Determinants of dividend policy - Theories of Dividend - Irrelevance theory: MM's models - Relevance theory: Walter's model - Gordon's model.						K5	10
	<b>Current Trends -* Financial Sunrise: Essential morning rituals for Financial Manager *</b> *.....* Self Study							
	<b>60 % Problems &amp; 40% Theory</b>							

<b>Course Outcome</b>	CO1: Remember the concepts of Financial Management and Cost of Capital.	K1	
	CO2: Understand the Capital Structure theories for Strategic Financial decision Making.	K2	
	CO3: Apply the Capital Budgeting decisions in real life.	K3	
	CO4: Analyze the Working Capital Decisions in Business.	K4	
	CO5: Evaluate the Dividend Decisions by applying various theories.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Sharma R. K. Shashi K. Gupta, "Financial Management Theory and Practice", Kalyani Publishers, 8<sup>th</sup> Edition, 2020.</li> <li>2. I. M. Pandey, "Financial Management", Vikas Publishing (Pvt) Ltd., New Delhi, 11<sup>th</sup> Edition, 2021.</li> <li>3. Prasanna Chandra, "Fundamentals of Financial Management", McGraw Hill Education (India) Pvt. Ltd., New Delhi, 9<sup>th</sup> Edition, 2020.</li> <li>4. P. Periyasamy, "Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 5<sup>th</sup> Edition, 2021.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Home, J.C. Van, "Financial Management and Policy". Prentice Hall of India, New Delhi, 2020.</li> <li>2. Bhalla, V.K., "Financial Management and Policy", Anmol Publications, New Delhi, 2018.</li> <li>3. Singh, J.K. "Financial Management- Text and Problems", Dhanpat Rai and Company, New Delhi, 2019.</li> <li>4. R. P. Rastogi, "Fundamentals of Financial Management", Galgotia Publications, New Delhi, 2019.</li> <li>5. Battacharya, Hrishikas, "Working Capital Management - Strategies and Techniques", Prentice Hall of India, New Delhi, 2018.</li> <li>6. Srivastava.R.M, "Financial Management", Pragati Prakashan Publications, Meerut, 2018.</li> <li>7. Viswanath.S.R., "Financial Management", Sage Publications, New Delhi, 2018.</li> <li>8. Kulshestia.R.S., "Financial Management", Sahitya Bhawan Publications, Agra, 2017.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a></li> <li>2. <a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a></li> <li>3. <a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a></li> <li>4.e-PG Pathshala : <a href="http://epgp.inflibnet.ac.in/">http://epgp.inflibnet.ac.in/</a> NPTEL /</li> <li>5. <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtTA==">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtTA==</a></li> <li>6. <a href="https://www.youtube.com/watch?v=mX9nd0eQ-6g">https://www.youtube.com/watch?v=mX9nd0eQ-6g</a></li> <li>7. <a href="https://www.pfh-university.com/blog/financial-management-what-is-it-and-why-is-it-important.html">https://www.pfh-university.com/blog/financial-management-what-is-it-and-why-is-it-important.html</a></li> </ol>		
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.linkedin.com/pulse/financial-sunrise-essential-morning-rituals-finance-managers-khan-pdqjf">https://www.linkedin.com/pulse/financial-sunrise-essential-morning-rituals-finance-managers-khan-pdqjf</a></li> <li>2. <a href="https://www.linkedin.com/pulse/corporate-finance-i-role-financial-manager-business-ashish-agarwal">https://www.linkedin.com/pulse/corporate-finance-i-role-financial-manager-business-ashish-agarwal</a></li> </ol>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAE03	FINANCIAL MANAGEMENT	DSE THEORY - III	IV	4	2	2	-	3

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S	M	S	S	S	M
CO2	S	M	M	M	S	M	M	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M
CO4	S	M	M	M	S	M	M	S	S	M
CO5	S	M	S	M	S	M	S	M	S	M
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG		

<b>Tutorial Schedule</b>	Group Discussion, Quiz program.	
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation	
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Mr.R.Sengotuvel	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAE04	STRATEGIC MANAGEMENT	DSE THEORY - IV	V	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enable the students to understand the principles of strategy formulation, implementation and control in organizations.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Strategic Management:</b> Introduction - Meaning - concept of strategy - Strategic thinking Vs Strategic management Vs Strategic planning policy and strategy - Strategy and Tactic - Strategy and strategic plan - Nature of strategic plan - Nature of strategic decisions - Approaches to strategic decision making - levels of strategies - Strategic management process - Advantages and Disadvantages of Strategic Management.						K1	10
II	<b>Strategic Management Inputs:</b> Formulation of Vision Statement - Setting up of Mission Statements - Concept of goals - Integration of Individual and Organisation goals - Formulation of objectives - Change of Mission and objective - Relationship between Vision, Mission , Objectives , Goals and Strategy - Ethics and strategy.						K2	10
III	<b>External Environmental Analysis :</b> Components of External Environment - Creating the Environmentally Aware Organization - Industry Analysis - SWOT, Industry Competition, Sources of Competition - Competitor Analysis: Porter's Diamond Model - Porter's Five Forces Model.						K3	9
IV	<b>Generic Competitive Strategy:</b> Generic Vs Competitive strategy - Five generic competitive Strategies - Competitive marketing strategy option - Offensive Vs Defensive strategies. <b>Corporate strategy:</b> Concept of corporate strategy - offensive strategy - defensive Strategy - Scope and significance of corporate strategy.						K4	10
V	<b>Strategy formulation, Evaluation and Control:</b> Growth strategy - BCG Matrix - 7S Framework - Diversification strategy - Turn-around strategy.						K5	9
	<b>Current Trends - * Environment Control Strategies *</b> *.....* Self Study							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Recall the approaches to Strategic Decision making.						CO1	
	CO2: Paraphrase the formulation of Vision, Mission and Objectives statements.						CO2	

	CO3: Present the various components of External Environment Strategies.	CO3	
	CO4: Analyse the concept of Generic and Corporate strategies.	CO4	
	CO5: Evaluate the Growth strategy and Diversification strategies.	CO5	

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. C.B. Gupta, “Strategic Management Text and Cases”, S. Chand Publications, New Delhi, 2020.</li> <li>2. Dr. S. Sankaran, “Strategic Management”, Margham Publications, Chennai, 2021.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. C.N. Sontakki., Neeti Gupta., Anuj Gupta., Strategic Management, Kalyani publications, New Delhi, 2014.</li> <li>2. J.S. Chandan &amp; Nitish K. Sengupta, ” Strategic Management”, Vikas Publishing House , Noida, 2015.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://open.umn.edu/opentextbooks/textbooks/73">https://open.umn.edu/opentextbooks/textbooks/73</a></li> <li>2. <a href="https://www.jstor.org/stable/223518">https://www.jstor.org/stable/223518</a></li> </ol>
<b>Self -Study Link</b>	1. <a href="https://www.blackwellpublishing.com/content/GrantContemporaryStrategyAnalysis/6th_Edition/CSAC17.pdf">https://www.blackwellpublishing.com/content/GrantContemporaryStrategyAnalysis/6th_Edition/CSAC17.pdf</a>



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024  
Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M5UPAE04	STRATEGIC MANAGEMENT					DSE THEORY - IV	V	4	2	2	-	3
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	S	S	M	M	M	M	S	S	S	S		
C02	S	M	S	S	S	S	S	S	M	S		
C03	S	S	S	S	S	S	S	S	S	S		
C04	S	M	S	S	S	S	S	S	M	S		
C05	S	S	M	M	M	M	M	M	M	S		
Level of Correlation between CO and PO		L-LOW			M-MEDIUM			S-STRONG				
<b>Tutorial Schedule</b>					Group Discussion, Quiz program.							
<b>Teaching and Learning Methods</b>					Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation							
<b>Assessment Methods</b>					Assignment, CIA-I, CIA-II and ESE							
<b>Designed By</b>					<b>Verified By</b>				<b>Approved By</b>			
Mrs.R.Sasikala					Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAE05	INDIRECT TAXATION	DSE THEORY - V	V	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enrich the knowledge of the students to understand the fundamentals of Goods and Services Taxes.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Indirect Tax:</b> Introduction - Direct Tax and Indirect Tax - Meaning - Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes - Special Feature of Indirect Tax Levies - Contribution to Government Revenues - Role of Indirect Taxation - Merits and Demerits of Indirect Taxation - Reforms in Indirect Taxation - Introduction to Foreign Trade Policy (FTP) 2023.						K1	10
II	<b>An Overview of Goods and Service Tax (GST):</b> Introduction of Goods and Service Tax in India - Constitutional Amendment - Goods and Service Tax: Meaning- Significance - Features and Benefits - Important GST Common Portals - Subsuming of taxes, Taxes and Duties not Subsumed in GST - Rates of GST in India - GSTN: Structure - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.						K2	10
III	<b>GST Act 2017:</b> Introduction: GST - CGST -SGST/UTGST - IGST - Benefits of implementing GST- Supply - Meaning - Classification - Time of Supply - Valuation -Voluntary - Compulsory - Input Tax Credit - Eligibility - Reversal - Reverse charge Mechanism - E-Way Bill - Various Provisions Regarding E-way Bill in GST - Inter State Vs Intra State Supply - Place of Supply.						K3	10
IV	<b>Procedures under GST Registration:</b> Procedures: Tax Invoice Credit and Debit Notes- Different GST Returns- Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS).						K4	9
V	<b>Customs Act 1962:</b> Custom Duty: Important Definitions - Basics - Importance of Customs Duty- Territorial Waters - High Seas - Levy of Customs Duty - Types of Custom Duties - Valuation of goods for Customs Duty - Baggage Rules & Exemptions.						K5	9

	<b>Current Trends - * Foreign Trade Policy (FTP) 2023</b> <b>**..... * Self Study</b>		
	<b>100% Theory</b>		
<b>Course Outcome</b>	CO1: Outline the Indirect tax laws.	K1	
	CO2: Understand the overview of GST.	K2	
	CO3: Apply provisions of CGST and IGST	K3	
	CO4: Categories the types of Assessment and Audit.	K4	
	CO5: Explain Customs Duty in India.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi, 2021.</li> <li>2. Dr. H.C. Mehrotra&amp;Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra, 2020.</li> <li>3. Rajat Mohan, Goods &amp; Services Tax, Bharat Law Publications House, New Delhi, 2019</li> <li>4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi, 2020.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. V.S.Datey, All About GST, Taxmann Publications, New Delhi, 2019.</li> <li>2. T.S. Reddy&amp;Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai, 2023.</li> <li>3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of CostAccountants of India, Chennai, 2023.</li> <li>4. Guidance material on GST issued by CBIC, Government of India, 2023.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a></li> <li>2. <a href="https://taxinformation.cbic.gov.in/content/html/tax_repository/customs/acts/1962_custom_act/d ocuments/Customs_Act_1962_30-March-2022.html">https://taxinformation.cbic.gov.in/content/html/tax_repository/customs/acts/1962_custom_act/d ocuments/Customs_Act_1962_30-March-2022.html</a></li> <li>3. <a href="https://cleartax.in/s/gst-law-goods-and-services-tax">https://cleartax.in/s/gst-law-goods-and-services-tax</a></li> </ol>		
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://pib.gov.in/PressReleaselframePage.aspx?PRID=1912572">https://pib.gov.in/PressReleaselframePage.aspx?PRID=1912572</a></li> <li>2. <a href="https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER- 18_DEC2023_Part2_Syllabus2016.pdf">https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER- 18_DEC2023_Part2_Syllabus2016.pdf</a></li> </ol>		
	L-Lecture	T-Tutorial	P-Practical
			C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023 - 2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAE05	INDIRECT TAXATION	DSE THEORY - V	V	4	2	2	-	3

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S	S	M	M	M	S
CO2	S	M	M	M	M	S	M	S	M	M
CO3	S	S	S	M	S	S	M	M	M	S
CO4	S	M	M	M	M	S	M	S	M	M
CO5	S	S	S	M	S	S	M	M	M	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM			S-STRONG	

<b>Tutorial Schedule</b>	Group Discussion, Quiz program	
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation	
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Mrs.G.Bharathi	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	DSE THEORY-VI	VI	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enable the students can aware the conceptual framework of Investment and maximizing return on Investment.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Investment:</b> Meaning - Investment Vs. Speculation - Reasons for making Investment - Features of an Investment programme - Factors influencing the investment decision - Qualities of a successful investment - Portfolio Management Process - Common Errors in Investment Management - Investment strategies.						K1	10
II	<b>Investment in Financial Assets:</b> Bank Deposits - Company Deposits - Post-Office Deposits Schemes - Employees Provident Funds - Debentures - Preference Shares - Equity Shares - Life Insurance Schemes - ULIP- Real Estate - Pension funds - Exchange Traded funds (ETF) and Gold ETFs.						K2	10
III	<b>Risk and Return:</b> Risk: Meaning - Risk Vs. Uncertainty - Causes of risk - Types of Risk: Systematic and Unsystematic risk - Return: Meaning - Components of returns yield - Capital gain- Expected return and Realized return - Expected risk return trade-off - Calculation of expected return.						K3	10
IV	<b>Security Analysis:</b> Fundamental Analysis: Economic analysis: Meaning - Key economic variables - Industry analysis: Meaning - Industry life cycle - characteristics of an industry- Company analysis: Analysis of financial statements - Future prospects of a company.						K4	9
V	<b>Portfolio Analysis and Management:</b> Portfolio risk and return - Diversification - Markowitz model - <b>Sharpe model:</b> Single index model - CAPM - Arbitrage pricing theory - Portfolio Revision: Needs and problems - Methods of revisions - Formula plan for revision - Constant rupee value - Constant ratio and Variable ratio plans.						K5	9
	<b>Current Trends- *Crypto currency and Block chain Investments*.</b> *.....* Self Study							
	<b>100 % Theory</b>							
<b>Course Outcome</b>	CO1: Recall the essential features of Investment and Portfolio Management Process.						K1	
	CO2: Paraphrase the Investment in Non-Marketable Financial Assets.						K2	

CO3: Present the concept of Risk and Return in while making Investment.	K3
CO4: Analyse the security in the light of Fundamental analysis.	K4
CO5: Evaluate the salient features of Portfolio analysis and management.	K5

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Preethisingh, "Investment Management", Himalaya Publishing House, Mumbai, 20th revised edition, 2020.</li> <li>2. PunithavathiPandiyan, "Portfolio Management", Vikas Publishing House (Pvt) Ltd, 5th Edition 2021.</li> <li>3. Kevin, "Portfolio Management", Prentice Hall Publications, New Delhi, 15th edition, 2021.</li> <li>4. Bhalla, V.K., "Investment management" Sultan Chand &amp; Sons Publications, 19th edition, 2018.</li> <li>5. M.Renganathan, R.Madhumathi, "Security Analysis and Portfolio Management", Pearson Publications, Noida, New Delhi, 6th Edition, 2020.</li> <li>6. Sudhindra Bhat, "Security analysis and Portfolio Management", Excel Books, New Delhi, 2018.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. MachiRaju, H.R., "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi. 2018.</li> <li>2. Francis and Archer, "Portfolio Management", Prentice Hall of India, New Delhi, 2019.</li> <li>3. Donald E. Fisher and Ronald J. Jordan, "Securities Analysis and Portfolio Management", PrenticeHall, New Delhi, 2018.</li> <li>4. Gupta L.C., "Stock Exchange Trading in India", Society for Capital Market Research and Development, New Delhi. 2020.</li> <li>5. Sourain. Harry, "Investment Management", Prentice Hall of India., New Delhi, 2016.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.tutorialspoint.com/analysis_of_investment_online_training/index.asp">https://www.tutorialspoint.com/analysis_of_investment_online_training/index.asp</a></li> <li>2. <a href="https://www.youtube.com/watch?v=iyxoZZUULCQ">https://www.youtube.com/watch?v=iyxoZZUULCQ</a></li> <li>3. <a href="https://www.youtube.com/watch?v=kTnguOHZ9U4">https://www.youtube.com/watch?v=kTnguOHZ9U4</a></li> <li>4. <a href="https://nptel.ac.in/courses/110/105/110105035">https://nptel.ac.in/courses/110/105/110105035</a></li> <li>5. <a href="https://nptel.ac.in/courses/110/105/110105036">https://nptel.ac.in/courses/110/105/110105036</a></li> </ol>
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.investopedia.com/terms/c/cryptocurrency.asp">https://www.investopedia.com/terms/c/cryptocurrency.asp</a></li> <li>2. <a href="https://www.pwc.com/us/en/industries/financial-services/fintech/bitcoin-blockchain-cryptocurrency.html#:~:text=Cryptocurrency%20is%20a%20medium%20of%20exchange%2C%20created%20and%20stored%20electronically,is%20the%20best%20known%20example">https://www.pwc.com/us/en/industries/financial-services/fintech/bitcoin-blockchain-cryptocurrency.html#:~:text=Cryptocurrency%20is%20a%20medium%20of%20exchange%2C%20created%20and%20stored%20electronically,is%20the%20best%20known%20example</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	DSE THEORY- VI	VI	4	2	2	-	3

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S	M	S	M	S	M
CO2	S	M	S	S	S	S	S	M	S	M
CO3	S	M	S	S	S	M	M	M	S	M
CO4	S	M	S	S	S	S	M	M	S	M
CO5	S	M	S	S	S	M	S	M	S	M

Level of Correlation between CO and PO	L-LOW				M-MEDIUM			S-STRONG		
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<b>Tutorial Schedule</b>	Group Discussion, Quiz program.
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<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation
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<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE
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<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Dr.V.Kannagi	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE07	INTERNATIONAL FINANCIAL MANAGEMENT	DSE THEORY - VII	VI	4	2	2	-	3
<b>Objective</b>	The course aims to acquaint the students with the International financial environment and to expose them to different sources of International financing.							
<b>Unit</b>	<b>Course Content</b>					<b>Knowledge Levels</b>	<b>Sessions</b>	
I	<b>International Financial Management:</b> Introduction - Meaning - Nature - Scope - Developments in International Financial Management - Domestic Financial Management Vs International Financial Management - Role of International Financial Manager. <b>Balance of Payments:</b> Meaning - Fundamentals of Balance of Payments - Accounting components of Balance of Payments - Factors affecting International Trade flows - Agencies that facilitate International flows.					K1	10	
II	<b>Foreign Exchange Rate Mechanism:</b> Exchange rate quotations - Determination of exchange rate in the spot market - Exchange rate determination in forward market - Factors influencing Exchange rate - Need for Foreign Rate Forecasts - Exchange rate behaviour.					K2	10	
III	<b>International Investment Decision:</b> Foreign Direct Investment - International Capital Budgeting - International Portfolio Investment: Meaning - Benefit of International Portfolio Investment - Problem of International Investment.					K3	10	
IV	<b>International Financial Decisions:</b> Overview of the International Financial Market - Channels for International Flow of Funds - Role and Functions of Multilateral Development Banks - International Banking: Functions - Credit Creation - Control of International Banks.					K4	9	
V	<b>International Financial Market Instruments:</b> Short-term and Medium -term Instruments - Management of Short-term Funds - Management of Receivables and Inventory - Factors behind the Debt Crisis.					K5	9	
	<b>Current Trend : *Parallel Loans * Self-Study *.....*</b>							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Outline the importance and nature of international flow of funds.					K1		
	CO2: Explain about the fluctuations in exchange rate and impact on Foreign Exchange markets.					K2		
	CO3: Articulate the techniques of international investment decisions for Building a better portfolio.					K3		
	CO4: Examine the Role and Functions of Multilateral Development Banks.					K4		
	CO5: Summarize the various International financial market Instruments.					K5		



Learning Resources				
<b>Text Books</b>	1. A K Seth and S K Malhotra, “International Financial Management”, Galgotia Publishing Company, Delhi, 2 <sup>nd</sup> Edition, 2022.			
	2. O P Agarwal, “International Financial Management”, Himalaya Publishing House Pvt Ltd, Mumbai, 3rd Edition, 2021.			
	3. P G Apte, “International Financial Management”, McGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh, 4 <sup>th</sup> Edition, 2021.			
	4. Kevin S, “Fundamentals of International Financial Management” Prentice Hall India Learning Pvt. Ltd, Delhi, 2nd Edition, 2022.			
	5. Dr.L.Natarajan, “Financial Markets and Services”, Margham Publication, Chennai, 2022.			
<b>Reference Books</b>	1. C Jeevanandam C, “Foreign Exchange Practice Concepts and Control”, Sultan Chand & Sons, New Delhi, 17th Edition, 2020.			
	2. Amuthan R, “International Financial Management” Himalaya Publishing House Pvt Ltd, Mumbai, 3rd Edition, 2021.			
	3. Vyuptakesh Sharan, “International Financial Management”, Prentice Hall India Learning Pvt. Ltd, Delhi, 6 <sup>th</sup> Edition, 2021.			
<b>Website Link</b>	1. <a href="https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf">https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf</a>			
	2. <a href="https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf">https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf</a>			
	3. <a href="https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf">https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf</a>			
<b>Self-Study Material</b>	1. <a href="https://en.wikipedia.org/wiki/Parallel_loan">https://en.wikipedia.org/wiki/Parallel_loan</a>			
	2. <a href="https://www.investopedia.com/terms/p/parallelloan.asp">https://www.investopedia.com/terms/p/parallelloan.asp</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M6UPAE07	INTERNATIONAL FINANCIAL MANAGEMENT					DSE THEORY -VII	VI	4	2	2	-	3
CO-PO Mapping												
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	S	S	S	S	S	S	M	S	M	S		
C02	S	M	M	S	S	S	M	S	M	S		
C03	S	S	M	S	S	S	M	S	M	S		
C04	S	S	S	M	S	S	M	S	M	S		
C05	S	S	S	S	S	S	M	S	S	S		
Level of Correlation between CO and PO	L-LOW					M-MEDIUM			S-STRONG			
<b>Tutorial Schedule</b>	Group Discussion, Quiz program.											
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation											
<b>Assessment Methods</b>	Class Test, Unit Test, Assignment, CIA-I, CIA-II and ESE											
<b>Designed By</b>	<b>Verified By</b>						<b>Approved By</b>					
Dr.M.Bose	Dr.G.Thangapandi HoD						Dr.S.Shahitha Member Secretary					

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE08	FINANCIAL REPORTING ANALYSIS	DSE THEORY - VIII	VI	4	2	2	-	3
<b>Course Objective</b>	The main aim of this course is to create awareness among the students about concepts of Financial Reporting and Accounting process.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Accounting:</b> Meaning - Importance - Objectives - Principles - Accounting Concepts and Conventions - Generally Accepted Accounting Principles (GAAP) - Implications of GAAP on Accounting System - Double Entry System - Recording Business Transactions - Classification of accounts - Accounting cycle.						K1	10
II	<b>Accounting Process:</b> Overview - Books of Original Record - Journal - Ledger - Trial Balance - Classification of Capital and Revenue Expenses - Final Accounts: Trading Account - Profit and Loss Account - Balance Sheet with Adjustments - Rectification of Errors.						K2	10
III	<b>Valuation Models:</b> Valuation of Assets - Tangible Vs Intangible Assets - Inventory Valuation: Methods of Inventory Valuation - Valuation of Goodwill: Methods of Valuation of Goodwill. Depreciation: Methods of Depreciation.						K3	10
IV	<b>Financial Statement Analysis-I:</b> Statement of Changes in Working Capital - Funds from Operations - Paid Cost and Unpaid Costs. Distinction between Cash Profits and Book Profits - Preparation and Analysis of Cash Flow Statement and Funds Flow Statement - Horizontal Analysis and Vertical Analysis of Company.						K4	9
V	<b>Financial Statement Analysis-II:</b> Analysis and Interpretation of Financial Statements - Liquidity, Leverage, Solvency and Profitability Ratios, Valuation of Ratios - Du Pont Chart - Accounting Standards Issued by ICAI - Focus on INDAS, International Financial Reporting Standards (IFRS).						K5	9
	<b>Current Trend: *The Future of Financial Reporting: Trends and Innovations * Self-Study *.....*</b>							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Describe the Double Entry System.						K1	
	CO2: Understand the module for P&L Account.						K2	
	CO3: Apply the Methods of Valuation of Goodwill.						K3	
	CO4: Analyze the distinction between Cash Profits and Book Profits.						K4	
	CO5: Evaluate the Solvency and Profitability Ratios.						K5	

Learning Resources				
<b>Text Books</b>	1. S.N. Maheswari, S. K. Maheshwari, Sharad K. Maheshwari, Accounting for Management, Vikas Publishing House, New Delhi, 2022. 2. Narayanaswamy. R, Financial Accounting: A Managerial Perspective, PHI Learning, New Delhi, 2022.			
<b>Reference Books</b>	1. Dhanesh K. Khatri, Financial Accounting, Tata McGraw-Hill Publishing Limited, 2017. 2. V. Rajasekharan, R. Lalitha, Financial Accounting & Analysis, Pearson Education, 2015.			
<b>Website Link</b>	1. <a href="https://www.youtube.com/watch?v=EkFWVo_3Fdk">https://www.youtube.com/watch?v=EkFWVo_3Fdk</a> 2. <a href="https://nscpolteksby.ac.id/ebook/files/Ebook/Hospitality/Hospitality%20Management%20Accounting%20-%20Wiley/Chapter%203%20-%20Analysis%20and%20Interpretation%20of%20Financial%20Statements.pdf">https://nscpolteksby.ac.id/ebook/files/Ebook/Hospitality/Hospitality%20Management%20Accounting%20-%20Wiley/Chapter%203%20-%20Analysis%20and%20Interpretation%20of%20Financial%20Statements.pdf</a>			
<b>Self-Study Material</b>	1. <a href="https://vintti.com/blog/the-future-of-financial-reporting/">https://vintti.com/blog/the-future-of-financial-reporting/</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M6UPAE08	FINANCIAL REPORTING ANALYSIS					DSE THEORY - VIII	VI	4	2	2	-	3
CO-PO Mapping												
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	S	S	S	S	M	S	M	S		
CO2	S	M	M	S	S	S	M	S	M	S		
CO3	S	S	M	S	S	S	M	S	M	S		
CO4	S	S	S	M	S	S	M	S	M	S		
CO5	S	S	S	S	S	S	M	S	S	S		
Level of Correlation between CO and PO	L-LOW					M-MEDIUM			S-STRONG			
<b>Tutorial Schedule</b>	Group Discussion, Quiz program.											
<b>Teaching and Learning Methods</b>	Audio Video lecture, Chalk and Board class, Assignment, PPT Presentation and Video presentation.											
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE											
<b>Designed By</b>	<b>Verified By</b>					<b>Approved By</b>						
Mr.S.Sivakumar	Dr.G.Thangapandi HoD					Dr.S.Shahitha Member Secretary						

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE09	INDIAN ACCOUNTING STANDARDS	DSE THEORY - IX	VI	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enable the students can understand the concept of Accounting Standards and some important Accounting Standards.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Indian Accounting Standards:</b> Introduction - Meaning - Definition - Need - Nature - Objectives - Advantages - Disadvantages - Types of Accounting Standards: Based on Subject matter - Based on Enforcement - International Accounting Standards: International Accounting Standards Committee -Tasks of IASC-List International Accounting Standards.						K1	10
II	<b>Accounting Standards 1 and 7 :</b> Preparation and Presentation of Financial Statements - Preparation of the financial statements of Non-group enterprises - Regulatory requirements for published financial statements (IAS 1) - Preparation of Cash Flow Statements (IAS 7) - Reporting Performance: the measurement of Income.						K2	10
III	<b>Accounting Standards 18 and 24 :</b> Enterprise's financial statements of Shares, Debentures, Dividends and Interest - Recognition of revenue (IAS 18) - Distribution of profit and the maintenance of capital - Disclosure of related parties to a business (IAS 24).						K3	10
IV	<b>Accounting Standards 10, 32,37 and 39 :</b> Issue and redemption of shares (Definitions) - Treatment of issue of shares and Redemption costs (IAS 32 and IAS 39) - Share premium account - Accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10) - Provisions, Contingent liabilities and Contingent assets (IAS 37).						K4	9
V	<b>Accounting Standard 4,16 and 36 :</b> Property, Plant and Equipment (IAS 16) - Calculation of depreciation and the effect of revaluations - Changes to economic useful life impairment in value, repairs, improvements and disposals(IAS 4) - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 36 and IAS 38) - Recognition, Valuation, Amortization and Impairment. Tax in Financial accounts and Government grants (IAS 12+20) and deferred tax (IAS 12).						K5	9
	<b>Current Trend:*Difference between Ind.AS and IFRS *</b>							
	<b>Self-Study *.....*</b>							
	<b>100% Theory</b>							

<b>Course Outcome</b>	CO1: Remember the types of Indian Accounting Standards.	K1		
	CO2: Understand the financial statements of Non - Group enterprises.	K2		
	CO3: Apply the IAS 18 in enterprise's financial statements of Shares, Debentures, Dividends and Interest.	K3		
	CO4: Analyze the Contingent liabilities and Contingent Assets as per IAS 37.	K4		
	CO5: Evaluate Tax in Financial accounts and Government grants.	K5		
<b>Learning Resources</b>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Taxmann's Indian Accounting Standards, Taxmann Publications, New Delhi, 2023.</li> <li>2. Dolphy D'Souza, Indian Accounting Standards, Snow white publications, New Delhi, 2024.</li> <li>3. Mukesh Saraf, Indian Accounting Standards, Bharat Law House Publications, New Delhi, 2022.</li> </ol>			
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis Publications, 2016.</li> <li>2. Snowwhite's, Indian Accounting Standards (Ind AS) Interpretation, Issues &amp; Practical Application, Snow white Publications Pvt. Ltd, 2023.</li> <li>3. T .P. Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann's Publications, NewDelhi , 2024.</li> </ol>			
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.icai.org">http://www.icai.org</a></li> <li>2. <a href="http://www.udemy.com">http://www.udemy.com</a></li> <li>3. <a href="http://www.indianaccountind.in">http://www.indianaccountind.in</a></li> <li>4. <a href="http://www.webtel.in">http://www.webtel.in</a></li> </ol>			
<b>Self-Study Material</b>	<ol style="list-style-type: none"> <li>1. <a href="https://byjus.com/commerce/difference-between-ifrs-and-ind-as/">https://byjus.com/commerce/difference-between-ifrs-and-ind-as/</a></li> </ol>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAE09	INDIAN ACCOUNTING STANDARDS	DSE THEORY - IX	VI	4	2	2	-	3

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S	M	M	M	S	S
CO2	S	M	M	M	M	M	M	M	S	M
CO3	S	S	S	M	S	M	M	M	S	S
CO4	S	M	M	M	M	M	M	M	S	S
CO5	S	S	S	M	S	M	M	M	S	M
Level of Correlation between CO and PO	L-LOW			M-MEDIUM			S-STRONG			

<b>Tutorial Schedule</b>	Group Discussion, Quiz program.	
<b>Teaching and Learning Methods</b>	Audio Video lecture, Assignment, PPT Presentation.	
<b>Assessment Methods</b>	Assignment, CIA-I, CIA-II and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Dr.K.Prema	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary

**List of Skill Based Elective Course (SEC) for B.Com PA**  
**SYLLABUS - LOCF-CBCS Pattern**  
**EFFECTIVE FROM THE ACADEMIC YEAR 2023-2024 Onwards**

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	II	23M2UPAS01	INDUSTRIAL LAW
2	III	23M3UPAS02	CAPITAL MARKETS
3	III	23M4UPAS03	SERVICES MARKETING

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAS01	INDUSTRIAL LAW	SEC THEORY - I	II	2	2	-	-	2
<b>Objective</b>	The students can understand the concept of Factories Act and the legal framework governing Industrial Law to settle Industrial disputes.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Factories Act 1948:</b> Definitions - Health - Safety - Welfare - Working Hours of Adults - Employment of Women - Employment of Young Persons - Leave with Wages.						K1	5
II	<b>Industrial Disputes Act 1947:</b> Definition - Authorities - Awards - Settlements - Strikes - Lockouts - Lay Offs- Retrenchment and Closure.						K2	5
III	<b>The Workmen's Compensation Act 1923:</b> Definitions - Nature and Scope - Workmen's Compensations - Employee's Liability - Meaning of Accident - Compensation: Permanent - Partial and Temporary - Disablement - Compensation of Half Month Payment.						K3	5
IV	<b>Employees State Insurance Act 1948:</b> Definitions - Objectives - ESI Corporation: Functions - Contribution and Recovery benefits. <b>Employees Provident Fund and Miscellaneous Provision Act 1952</b> - Definition - Objectives - Provident fund schemes - Contribution and Recovery.						K4	5
V	<b>The Payment of Bonus Act 1965:</b> Definitions - Objectives - Application - Methods of Computing Gross Profits - Payment of Bonus - Importance.						K5	4
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Remember and recall the various concepts of Factories Act 1948.						K1	
	CO2: Understand the Provisions and Concepts of Industrial Disputes Act 1947.						K2	
	CO3: Apply the various measures and policies in the Workmen's Compensation Act.						K3	
	CO4: Analyze the different aspects of ESI and EPF Act.						K4	
	CO5: Evaluate the Case studies relating to Bonus Act.						K5	



Learning Resources												
<b>Text Books</b>	1. N.D.Kapoor, "Elements of Industrial Law", Sultan Chand & Sons, New Delhi, 2021. 2. P.C.Tripathi, "Industrial Relations and Labour Laws", Sultan Chand & Sons, New Delhi, 2020.											
<b>Reference Books</b>	1. Dr.M.R.Sreenivasan & C.D.Balaji, "Industrial Laws & Public Relations", Margham Publications, Chennai, 2021. 2. B.Nandha Kumar, "Industrial Relations, Labour Welfare and Labour Laws", Vijay Nichole Imprints Pvt Ltd., Chennai, 2014. 3. S.C .Srivastava, "Industrial Relations and Labour Laws", Vikas Publishing House, 8 <sup>th</sup> Revised edition, New Delhi, 2022. 4. Piyali Ghosh and Shefali Nandan, "Industrial Relations and Labour Laws" Tata Mc Graw Hill India Pvt Ltd, Noida, Uttar Pradesh, 2015.											
<b>Website Link</b>	1. <a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf</a> 2. <a href="https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf">https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf</a> 3. <a href="https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notesupdated1.pdf">https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notesupdated1.pdf</a>											
	L-Lecture			T-Tutorial			P-Practical			C-Credit		
<b>B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards</b>												
<b>Course Code</b>	<b>Course Title</b>			<b>Course Type</b>		<b>Sem.</b>	<b>Hours</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
23M2UPAS01	INDUSTRIAL LAW			SEC THEORY - I		II	2	2	-	-	2	
<b>CO-PO Mapping</b>												
<b>CO Number</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO1</b>	S	S	S	M	S	S	M	M	M	M		
<b>CO2</b>	S	M	M	S	M	S	M	S	S	S		
<b>CO3</b>	S	S	S	M	S	S	M	M	M	S		
<b>CO4</b>	S	M	M	M	M	S	M	M	M	M		
<b>CO5</b>	S	S	S	S	S	S	M	S	S	S		
<b>Level of Correlation between CO and PO</b>					<b>L-LOW</b>			<b>M-MEDIUM</b>			<b>S-STRONG</b>	
<b>Tutorial Schedule</b>					Group Discussion, Quiz Programme.							
<b>Teaching and Learning Methods</b>					Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)							
<b>Assessment Methods</b>					CIA - I, CIA - II, Assignment and ESE							
<b>Designed By</b>					<b>Verified By</b>				<b>Approved By</b>			
Mr.H.Rajamohamed					Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPAS02	CAPITAL MARKETS	SEC THEORY - II	III	2	2	-	-	2
<b>Objective</b>	To make the students to understand the regulatory framework of Indian capitals markets and learn the working mechanism of Stock exchanges.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Indian Capital Markets :</b> Meaning - Evolution - Growth - Constituents - Capital Market Instruments - Primary Market: Meaning - Primary Market Vs Secondary Market - Methods of New Issue - Intermediaries in the New issues market - Merchants bankers and their functions - Future - Options - Commodity market.						K1	5
II	<b>Secondary Market:</b> Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Steps in Stock Trading - BSE - NSE - OTCEI - World Stock Exchanges: New York, London, Hong Kong and Tokyo Stock Exchanges.						K2	5
III	<b>Mutual Funds:</b> Meaning - Definition - Attributes of Mutual Funds - Mutual Fund Vs Other forms of Savings - Advantages - Disadvantages - Types of Mutual Fund -Mutual Fund Schemes in India - SEBI guidelines for Mutual Funds.						K3	5
IV	<b>Depository Services:</b> Meaning - Definition - Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL.						K4	5
V	<b>Regulatory Institutions:</b> RBI - Role and Functions - The Securities and Exchange Board of India (SEBI) - Objectives - Functions - Powers - SEBI Guidelines for Primary and Secondary market - Insurance Regulatory and Development Authority (IRDA) - Role and Functions of IRDA.						K5	4
	<b>Current Trends - *Recent trends and Innovations in IPO Market in India*.</b> *.....* Self Study							
	<b>100 % Theory</b>							
<b>Course Outcome</b>	CO1: Recall the growth of Indian Capital Market and Intermediaries in the New Issue Market.						K1	
	CO2: Paraphrase the functions performed by Stock Exchanges in India and World Stock Exchanges.						K2	
	CO3: Present the Guidelines given by SEBI for the effective functioning of the Mutual Fund in India.						K3	
	CO4: Analyse the role of CDSL and NSDL in Depository Services.						K4	
	CO5: Evaluate the functions of Regulatory Institutions like RBI and SEBI.						K5	

**Learning Resources**

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Gordon E. &amp; Natarajan K., "Financial Markets and Services", Himalaya Publishing House, Mumbai, 2020.</li> <li>2. Varshney, P.M., &amp; D. K. Mittal, D.K., "Indian Financial System", Sulthan Chand &amp; Sons, New Delhi, 2016.</li> <li>3. Pathak. V. Bharati, "Indian Financial System", Pearson Educational Publishers, New Delhi, 2015.</li> <li>4. S.Gurusamy, "Financial Services", Tata McGraw Hill Education Private Ltd, New Delhi, 2<sup>nd</sup> Edition, 2013.</li> <li>5. M.Y.Khan, "Financial Services", 6<sup>th</sup> Edition, Tata McGraw Hill Pvt. Ltd. New Delhi, 2016.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. MachiRaju, H.R., "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi. 2015.</li> <li>2. Gupta L.C., " Stock Exchange Trading in India", Society for Capital Market Research and Development, New Delhi. 2020.</li> <li>3. Sourain. Harry, "Investment Management", Prentice Hall of India., New Delhi, 2016.</li> <li>4. Padmalatha Suresh and Justin Paul, " Financial Services", Pearson Publications, New Delhi, 3<sup>rd</sup> Edition, 2015.</li> <li>5. S. Natarajan &amp; S. Parameshwaran, "Indian Banking", Sulthan Chand &amp; Sons, New Delhi, 2016.</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw.pdf">https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw.pdf</a></li> <li>2. <a href="https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf">https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf</a></li> <li>3. <a href="https://www.investopedia.com/ask/answers/12/derivative.asp#:~:text=The%20Bottom%20Line,What%20Is%20a%20Derivative%3F,%2C%20market%20indexes%2C%20and%20stocks">https://www.investopedia.com/ask/answers/12/derivative.asp#:~:text=The%20Bottom%20Line,What%20Is%20a%20Derivative%3F,%2C%20market%20indexes%2C%20and%20stocks</a></li> <li>4. <a href="https://nptel.ac.in/courses/110/105/110105035">https://nptel.ac.in/courses/110/105/110105035</a></li> <li>5. <a href="https://en.wikipedia.org/wiki/Capital_market">https://en.wikipedia.org/wiki/Capital_market</a></li> </ol>
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.primedatabase.com/article/2017/8.Article-Shilpa%20Kumar.pdf">https://www.primedatabase.com/article/2017/8.Article-Shilpa%20Kumar.pdf</a></li> <li>2. <a href="https://trendlyne.com/ipo/screener/recently-listed/">https://trendlyne.com/ipo/screener/recently-listed/</a></li> </ol>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M3UPAS02	CAPITAL MARKETS					SEC THEORY - II	III	2	2	-	-	2
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	S	S	S	S	M	S	M	S		
CO2	S	M	M	S	S	S	M	S	M	S		
CO3	S	S	M	S	S	S	M	S	M	S		
CO4	S	S	S	M	S	S	M	S	M	S		
CO5	S	S	S	S	S	S	M	S	S	S		
Level of Correlation between CO and PO						L-LOW			M-MEDIUM			S-STRONG
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By						Verified By			Approved By			
Ms.K.Sangavi						Dr.G.Thangapandi HoD			Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M4UPAS03	SERVICES MARKETING	SEC THEORY-III	IV	2	2	-	-	2
<b>Objective</b>	The course aims to analyze the marketing techniques adopted by various Service Sector Organization and to develop a deep - seated knowledge in Services Marketing.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Services Marketing :</b> Introduction - Meaning - Definition - Concept of Services - Differences between Goods and Services - Nature and Characteristic features of Services - Classification of Services - Need for Services Marketing - Role of Services Marketing - Role of Services Marketing in an Economy - Obstacles in Services Marketing - Overcoming the Obstacles of Services Marketing.						K1	5
II	<b>Services Marketing mix :</b> Elements of Services Marketing mix - Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing - People, Physical evidence and Process.						K2	5
III	<b>Marketing of Services :</b> <b>Financial Services:</b> Merchant Banking - D-mat Services - Leasing Services - TAM Model. <b>Transport services:</b> Road Transport - Rail Transport - Water Transport - Air Transport - Marketing mix for Transportation Services. <b>Health care Services:</b> Types of hospitals - Marketing Mix for hospitals.						K3	5
IV	<b>Tourism Services:</b> Users of Tourism services - Marketing Mix for Tourism - Tourism Products - Techniques of sales promotion for tourism - Tour operators - Travel agent - Travel guides. <b>Professional or Consultancy Services:</b> Market Segmentation for consultancy organizations - Marketing mix for professional service providers.						K4	5
V	<b>Service Quality:</b> Introduction - Measurement of Service Quality - Scope of Service Quality - Tools for achieving Service Quality - Causes of Service Quality - Problems - Principles for guiding and improving service quality - Servqual Model.						K5	4
	<b>Current Trends - * Availability of E - Services*.</b> *.....* Self Study							
	<b>100 % Theory</b>							
<b>Course Outcome</b>	CO1: Identify the role of service marketing in the growth of the economy.						K1	

	CO2: Paraphrase the services marketing mix suitable for service industry.	K2	
	CO3: Apply the knowledge on financial, Transport, Health care services.	K3	
	CO4: Interpret the concept of Tourism, Professional and Consultancy Services.	K4	
	CO5: Evaluate the service quality measurement and tools for service quality.	K5	
<b>Learning Resources</b>			
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Nargundkar, “Services marketing”, Tata McGraw-Hill (India) Pvt. Ltd, 2018.</li> <li>2. Zeithaml, “Services marketing”, Tata McGraw-Hill (India) Pvt. Ltd, 2018.</li> <li>3. S. M. Jha, “Services marketing”, Himalaya Publishing House, Mumbai, 2016.</li> <li>4. Dr. B. Balaji, “Services Marketing and Management”, S.Chand Co. Ltd, New Delhi, 2016.</li> <li>5. VasanthiVenugopal and Raghu V.N., “Services Marketing”, Himalaya Publishing House, Mumbai, 2017.</li> </ol>		
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. JochenWirtz , Christopher Lovelock, Services Marketing: People, Technology, Strategy, World Scientific Publication, 8<sup>th</sup> Edition, 2016.</li> <li>2. P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala, “Services Marketing”, Himalaya Publications, Reprint, 2018.</li> <li>3. GovindApte, “Services Marketing”, Oxford University Press, New Delhi, 7th Edition, 2014</li> <li>4. Dr.S. Shajahan, “Services Marketing” , Himalaya Publications, I edition 2001, reprint 2017.</li> <li>5. R. Srinivasan, “Services Marketing”, PHI Learning, New Delhi, 2018.</li> <li>6. Dr.B.Baly, “Services Marketing”, S. Chand &amp; Co., New Delhi, 2017.</li> <li>7. Dr.L.Natarajan, “Services Marketing”, Margham Publications, Chennai, 2015.</li> </ol>		
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. Vidya-MitraPortal:<a href="http://vidyamitra.inflibnet.ac.in/index.php/search">http://vidyamitra.inflibnet.ac.in/index.php/search</a></li> <li>2. e-PGPathshala :<a href="http://epgp.inflibnet.ac.in/ahl.php?csrno=7">http://epgp.inflibnet.ac.in/ahl.php?csrno=7</a></li> <li>3. <a href="https://www.yourarticlelibrary.com/marketing/marketing-of-services-in-india/48729">https://www.yourarticlelibrary.com/marketing/marketing-of-services-in-india/48729</a></li> <li>4. <a href="https://journals.sagepub.com/doi/abs/10.1177/2319714521994510?journalCode=fiba">https://journals.sagepub.com/doi/abs/10.1177/2319714521994510?journalCode=fiba</a></li> </ol>		
<b>Self - Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://en.wikipedia.org/wiki/E-services">https://en.wikipedia.org/wiki/E-services</a></li> <li>2. <a href="https://www.tnesevai.tn.gov.in/citizen/">https://www.tnesevai.tn.gov.in/citizen/</a></li> </ol>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M4UPAS03	SERVICES MARKETING					SEC THEORY- III	IV	2	2	-	-	2
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	S	S	S	M	S	S	S	M		
CO2	S	M	M	M	S	M	M	M	S	M		
CO3	S	S	S	S	M	M	S	S	S	M		
CO4	S	M	M	M	S	M	M	M	S	M		
CO5	S	S	S	S	S	M	S	S	S	M		
Level of Correlation between CO and PO						L-LOW			M-MEDIUM			S-STRONG
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By						Verified By				Approved By		
Ms.K.Sangavi						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary		

List of Skill Based Elective Course (SEC - PRACTICAL) for B.Com PA  
SYLLABUS - LOCF-CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2023 - 2024 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	23M3UPASP1	TALLY PRACTICAL



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPASP1	TALLY PRACTICAL	SEC PRACTICAL - I	III	3	-	-	3	2
<b>Objective</b>	The main aim of this course is to make students to learn about Computerized Accounting through Tally Software.							
Experiment	Course Content						Knowledge Levels	Sessions
1	<b>Introduction to Tally :</b> Create, Select, shut, and delete a Company - setting security features of company - Date and Period features - Configure and Features settings - Backup and Restore data of a Company.						K1	4
2	<b>Creating Accounting Ledgers and Groups:</b> Single Create Vs. Multiple Create - creating ledger under a group and entering opening balance.						K2	4
3	<b>Gateway of Tally - Accounts Info:</b> Introduction to groups - Single and Multiple Group Creation - Display and altering.						K2	4
4	<b>Accounting Voucher:</b> Understanding Various Vouchers and its shortcut Keys.						K3	2
5	<b>Accounting Voucher -</b> Vouchers Entry: (Accounts Only).						K4	4
6	<b>Inventory Management:</b> Creation of Stock item - Stock Group - Stock Category - Unit of Measurement.						K5	4
7	<b>Accounting Voucher :</b> Vouchers Entry (Accounts with Inventory).						K5	5
8	<b>Taxation:</b> Vouchers Entry with GST (Accounts with Inventory).						K5	6
9	<b>Reports:</b> Extract report from tally in various formats.						K5	3
<b>Course Outcome</b>	CO1: Outline the tally software and its needs.						K1	
	CO2: Paraphrase the tally for preparation of Accounting vouchers.						K2	
	CO3: Demonstrate Accounting and Inventory master, vouchers.						K3	
	CO4: Simplify the maintenance of Inventory features.						K4	
	CO5: Acquire the skill of financial decision making in a systemized manner.						K5	
	<b>100 % Practical</b>							

Learning Resources			
<b>Text Books</b>	1. K. Ashok Nadhani, “Mastering Tally PRIME: Training, Certification & Job”, BPB Publications, New Delhi 4th Edition, 2022. 2. Rakesh Sangwan, “Learn Tally Prime”, Ascent Publication, New Delhi, 2023.		
<b>Reference Books</b>	1. Sowmya Ranjan Behera, Learn Tally.ERP 9 in 30 days. 2. Tally Edu .Pvt. Ltd, “Tally Essential Level 1, Level 2, Level 3”, “Sahaj Enterprises”, Tirupur, 2023.		
<b>Website Link</b>	1. <a href="https://sscstudy.com/tally-erp-9-book-pdf-free-download/">https://sscstudy.com/tally-erp-9-book-pdf-free-download/</a> 2. <a href="https://www.sarkarirush.com/tally-erp-9-book-pdf-download/">https://www.sarkarirush.com/tally-erp-9-book-pdf-download/</a> 3. <a href="https://tallyonlinetraining.com">https://tallyonlinetraining.com</a> 4. <a href="https://www.tallyacademy.in">https://www.tallyacademy.in</a> 5. <a href="https://help.tallysolutions.com">https://help.tallysolutions.com</a>		
	L-Lecture	T-Tutorial	P-Practical
	C-Credit		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M3UPASP1	TALLY PRACTICAL	SEC PRACTICAL - I	III	3	-	-	3	2

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

 Level of Correlation  
 between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

-

**Teaching and Learning Methods**

Audio Video Lecturing, Online course video, YouTube Video, Power Point Presentation.

**Assessment Methods**

CIA - I, CIA - II, Assignment and ESE

**Designed By**
**Verified By**
**Approved By**

Mr.M.Jeeva

 Dr.G.Thangapandi  
 HoD

 Dr.S.Shahitha  
 Member Secretary

List of Skill Based Elective Course (NMEC) for B.Com PA

SYLLABUS - LOCF-CBCS Pattern

EFFECTIVE FROM THE ACADEMIC YEAR 2023-2024 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	I	23M1UPAN01	BUSINESS ORGANISATION
2	II	23M2UPAN02	ADVERTISING

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UPAN01	BUSINESS ORGANIZATION	NMEC - I	I	2	2	-	-	2

**Objective** The main aim of this course is to familiarize the students with the forms of business organisation and contemporary issues.

Unit	Course Content	Knowledge Levels	Sessions
I	<b>Introduction to Business Communication:</b> Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.	K1	5
II	<b>Business Unit:</b> Business Unit, Establishing a new business unit - Meaning of Promotion - Features for business - Plant location - Plant Layout and size of business unit.	K3	5
III	<b>Forms of Business Organisation:</b> Meaning and Definition. Forms of Business Organisation: Sole Proprietorship - Partnership - Joint Stock Companies and Co- operatives.	K3	5
IV	<b>Business Combination:</b> Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.	K4	5
V	<b>Business Finance:</b> Meaning and Definition - Objectives of business finance - scope of business finance - Financial need of Business methods and sources of finance.	K5	4

**Current Trends - \* Modern Business Trends\*.**  
\*.....\* Self Study

**100% Theory**

Course Outcome	CO1: Examine the dynamics of the most suitable form of business Organisation in different situations.	K1
	CO2: Evaluate the various elements affecting the business unit.	K2
	CO3: Analyse business models for different business organizations.	K3
	CO4: Causes of merger issues and challenges of business Combinations.	K4
	CO5: Analyse the various sources of finance.	K5

Learning Resources	
<b>Text Books</b>	1. Basu C, Business Organisation and Management. McGraw Hill Education, 2017. 2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi, New Edition, 2021.
<b>Reference Books</b>	1. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd, 2002. 2. Neeru Vasishth and Vibhuti Vasishth, Principles of Management Text & Cases , Taxmann Publications, 5 <sup>th</sup> Edition, 2019.
<b>Website Link</b>	1. <a href="https://books.google.co.in/books?id=zoMOEAAAQBAJ&amp;printsec=frontcover&amp;redir_esc=y#v=">https://books.google.co.in/books?id=zoMOEAAAQBAJ&amp;printsec=frontcover&amp;redir_esc=y#v=</a>
<b>Self - Study Link</b>	1. <a href="https://uk.indeed.com/career-advice/career-development/business-trends">https://uk.indeed.com/career-advice/career-development/business-trends</a>

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C			
23M1UPAN01	BUSINESS ORGANIZATION	NMEC - I	I	2	2	-	-	2			
CO-PO Mapping											
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	S	S	M	M	M	M	S	S	S	S	
CO2	M	S	S	M	S	S	S	S	M	S	
CO3	S	S	S	S	S	S	S	S	S	S	
CO4	S	M	S	S	S	S	S	S	M	S	
CO5	S	S	M	M	M	M	M	M	M	S	
Level of Correlation between CO and PO		L-LOW			M - Medium			S-STRONG			
<b>Tutorial Schedule</b>		Group Discussion, Quiz Programme.									
<b>Teaching and Learning Methods</b>		Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)									
<b>Assessment Methods</b>		CIA - I, CIA - II, Assignment and ESE									
<b>Designed By</b>		<b>Verified By</b>					<b>Approved By</b>				
Mrs.R.Sasikala		Dr.G.Thangapandi HoD					Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAN02	ADVERTISING	NMEC- II	II	2	2	-	-	2
<b>Objective</b>	The course aims to gain conceptual knowledge about advertising and related terms.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Advertising:</b> Meaning and Definition - Importance - Objectives - Functions - Role of Advertising - Steps in developing an advertisement. Types of Advertising: Indoor Advertising - Outdoor Advertising - Internet advertising - Film Advertising.						K1	5
II	<b>Media:</b> Meaning and Definition - Forms of Media. - Media Planning - Developing and Implementing media strategies.						K2	5
III	<b>Advertising Layout:</b> Design of Layout - Functions. Advertising Campaign: Steps in Campaign Planning - Components of Advertising Layout.						K3	5
IV	<b>Advertising Copy:</b> Meaning and Definition -Objectives - Essentials - Types - Elements of Copy Writing - Headlines - Body Copy - Illustration - Catch Phrases and Slogans -Identification Marks.						K4	5
V	<b>Advertising Agencies:</b> Meaning and Definition - Types of Advertising agencies - Structure of Advertising Agencies - current advertising agency's scenario.						K5	4
	<b>100% Theory</b>							
	<b>Current trend * Pay Per Click (PPC) Advertising *</b> * Self-study*							
<b>Course Outcome</b>	CO1: Remember the steps involved in developing Advertisement.						K1	
	CO2: Understand the effectiveness of Media in Modern days.						K2	
	CO3: Apply the advertising campaign in the selected area.						K3	
	CO4: Analyse various phrases and slogans in advertisement copy.						K4	
	CO5: Evaluate the role of advertising agencies in the current scenario.						K5	
Learning Resources								
<b>Text Books</b>	<ol style="list-style-type: none"> <li>Philip Kotler, Gary Armstrong, Sridhar Balasubramanian, Prafulla Agnihotri, Principles of Marketing, Pearson Publication, 19th Edition, 2023.</li> <li>Nair Rajan Gupta C.B.Marketing, Management Text &amp; Cases, Sulthan Chand Son, 2018.</li> </ol>							

<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. P.Saravanel &amp; S.Sumathi, Advertising and Salesmanship - Margham Publications, Chennai, 2012</li> <li>2. Philip Kotler, Kevin Keller, Abraham Koshy, and Mithileshwar Jha, Marketing Management, Pearson Publication, 19<sup>th</sup> Edition, 2019</li> <li>3. Batra, Advertising Management, Pearson publication, 15<sup>th</sup> Edition, 2002</li> </ol>
<b>Website Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EM4_2020052412521560.pdf">https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EM4_2020052412521560.pdf</a></li> <li>2. <a href="https://www.kathrynaragon.com/wp-content/uploads/2012/02/essentials-of-advertising_blanchard.pdf">https://www.kathrynaragon.com/wp-content/uploads/2012/02/essentials-of-advertising_blanchard.pdf</a></li> <li>3. <a href="https://herambclasses.com/Notes/SY/adversting_2_.pdf">https://herambclasses.com/Notes/SY/adversting_2_.pdf</a></li> </ol>
<b>Self -Study Link</b>	<ol style="list-style-type: none"> <li>1. <a href="https://searchengineland.com/guide/what-is-paid-search">https://searchengineland.com/guide/what-is-paid-search</a></li> <li>2. <a href="https://corporatefinanceinstitute.com/resources/valuation/pay-per-click-ppc/">https://corporatefinanceinstitute.com/resources/valuation/pay-per-click-ppc/</a></li> </ol>

B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M2UPAN02	ADVERTISING					NMEC- II	II	2	2	-	-	2
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	S	S	S	M	S	S	S	M		
CO2	S	M	M	M	S	M	M	M	S	M		
CO3	S	S	S	S	M	M	S	S	S	M		
CO4	S	M	M	M	S	M	M	M	S	M		
CO5	S	S	S	S	S	M	S	S	S	M		
Level of Correlation between CO and PO						L-LOW		M - Medium		S-STRONG		
<b>Tutorial Schedule</b>		Group Discussion, Quiz Programme.										
<b>Teaching and Learning Methods</b>		Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)										
<b>Assessment Methods</b>		CIA - I, CIA - II, Assignment and ESE										
<b>Designed By</b>			<b>Verified By</b>					<b>Approved By</b>				
Ms.M.Swetha			Dr.G.Thangapandi HoD					Dr.S.Shahitha Member Secretary				

List of Generic Elective Course (GEC) for B.Com PA  
SYLLABUS - LOCF-CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2023-2024 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	I	23M1UECA01	BUSINESS ECONOMICS
2		23M1UECA02	INDIAN ECONOMIC DEVELOPMENT
3		23M1UPAA01	BUSINESS ENVIRONMENT
4	II	23M2UECA06	INTERNATIONAL ECONOMICS
5		23M2UPAA02	INSURANCE AND RISK MANAGEMENT
6		23M2UPAA03	COMPUTER APPLICATION IN BUSINESS



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UECA01	BUSINESS ECONOMICS	GEC THEORY - I	I	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to enable the students to understand the objectives and importance of Business Economics.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Economics:</b> Introduction to Economics - Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition - Scope and Importance of Business Economics - Concepts: Production Possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Business Cycle : Inflation, Depression, Recession, Recovery, Reflation and Deflation.						K1	10
II	<b>Demand &amp; Supply Functions:</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.						K2	10
III	<b>Consumer Behaviour:</b> Consumer Behaviour - Meaning, Concepts and Features - Law of Diminishing Marginal Utility - Equi-Marginal Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties - Consumer's Equilibrium : Price, Income and Substitution Effects - Types of Goods: Normal, Inferior and Giffen Goods.						K3	10
IV	<b>Theory of Production:</b> Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale.						K4	8
V	<b>Product Pricing:</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives - Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly - Monopolistic Competition - Price Discrimination, Equilibrium of Firm in Monopolistic Competition - Oligopoly - Meaning - features - "Kinked Demand" Curve.						K5	10
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Outline the positive and negative approaches in economic analysis.						K1	
	CO2: Understood the factors of demand forecasting.						K2	
	CO3: Know the assumptions and significance of indifference curve.						K3	
	CO4: Illustrate the internal and external economies of scale.						K4	
	CO5: Relate and apply the various methods of pricing.						K5	

Learning Resources				
<b>Text Books</b>	1. H.L. Ahuja, Business Economics-Micro & Macro - Sultan Chand & Sons, New Delhi,2018. 2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03, 2019. 3. Aryamala.T, Business Economics, Vijay Nicole, Chennai, 2018.			
<b>Reference Books</b>	1. S.Shankaran, Business Economics-Margham Publications, Chennai, 2018. 2. P.L.Mehta, Managerial Economics-Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi, 2019. 3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia, 2018.			
<b>Website Link</b>	1. <a href="https://youtube.com/channel/UC69_-P77nf5-rKrcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrcpVEsqQ</a> 2. <a href="https://www.icsi.edu/">https://www.icsi.edu/</a> 3. <a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M1UECA01	BUSINESS ECONOMICS					GEC THEORY - I	I	4	2	2	-	3
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	M	M	M	L	M	M	M	M		
CO2	S	M	S	S	M	M	M	M	M	M		
CO3	S	M	S	S	M	M	M	M	M	M		
CO4	S	M	S	S	M	M	M	M	M	M		
CO5	S	M	M	S	M	M	M	M	M	M		
Level of Correlation between CO and PO						L-LOW			M-MEDIUM			S-STRONG
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By						Verified By			Approved By			
Dr.S.Sathiyaraj						Dr.G.Thangapandi HoD			Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UECA02	INDIAN ECONOMIC DEVELOPMENT	GEC THEORY - II	I	4	2	2	-	3
<b>Objectives</b>	This course aims at giving students a reasonable introduction to Indian economy.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Economic Development and Growth:</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development.						K1	10
II	<b>Classification of Nations on the basis of development:</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. HRD and Economic Development.						K2	10
III	<b>National Income:</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare.						K3	10
IV	<b>Public Finance:</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.						K4	9
V	<b>Money Supply:</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply						K5	9
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Remember the role of State and Market in Economic Development						K1	
	CO2: Understand the Sectorial contribution to National Income						K2	
	CO3: Apply the National Income at constant and current prices						K3	
	CO4: Analyse the canons of public expenditure						K4	
	CO5: Evaluate the theories of money and supply						K5	
<b>Learning Resources</b>								
<b>Text Books</b>	1. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai, 2022 2. S.K. Misra & V.K. Puri, Economic Environment of Business, Himalaya publishing house, 2010.							
<b>Reference Books</b>	1. Dutt & Sundaram, Indian Economy, S Chand publishing house, 73 <sup>RD</sup> Edition, 2024.							

<b>Website Link</b>	1. <a href="http://www.jstor.org/">http://www.jstor.org/</a> 2. <a href="https://www.amazon.in/Books/s?rh=n%3A976389031%2Cp_27%3AS.P+Jain+K.L.+Narang">https://www.amazon.in/Books/s?rh=n%3A976389031%2Cp_27%3AS.P+Jain+K.L.+Narang</a> 3. <a href="https://www.amazon.in/Indian-Economy-V-K-Puri/dp/9355964234">https://www.amazon.in/Indian-Economy-V-K-Puri/dp/9355964234</a>											
	L-Lecture				T-Tutorial			P-Practical			C-Credit	
<b>B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards</b>												
<b>Course Code</b>	<b>Course Title</b>				<b>Course Type</b>		<b>Sem.</b>	<b>Hours</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
23M1UECA02	INDIAN ECONOMIC DEVELOPMENT				GEC THEORY - II		I	4	2	2	-	3
<b>CO-PO Mapping</b>												
<b>CO Number</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
C01	S	M	M	S	M	M	M	S	M	M		
C02	S	M	S	S	M	M	M	S	M	M		
C03	S	M	S	S	M	M	M	M	S	M		
C04	S	M	S	S	M	M	M	M	S	S		
C05	S	M	S	S	M	M	M	M	S	S		
Level of Correlation between CO and PO					L-LOW			M-MEDIUM			S-STRONG	
<b>Tutorial Schedule</b>				Group Discussion, Quiz Programme.								
<b>Teaching and Learning Methods</b>				Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)								
<b>Assessment Methods</b>				CIA - I, CIA - II, Assignment and ESE								
<b>Designed By</b>				<b>Verified By</b>				<b>Approved By</b>				
Dr.S.Sathiyaraj				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M1UPAA01	BUSINESS ENVIRONMENT	GEC THEORY - III	II	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to understand the various concepts of Business Environments.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Business Environment:</b> The Concept of Business Environment - Its Nature and Significance - Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.						K1	10
II	<b>Political Environment:</b> Political Environment - Government and Business Relationship in India - Provisions of Indian Constitution Pertaining to Business.						K2	10
III	<b>Social and Cultural Environment:</b> Social and Cultural Environment - Impact of Foreign Culture - Castes and Communities - Linguistic and Religious Groups - Types of Social Organization - Social Responsibilities of Business.						K3	10
IV	<b>Economic Environment:</b> Economic Environment - Economic Systems and their Impact of Business - Macro Economic Parameters like GDP - Growth Rate Population - Urbanization - Fiscal Deficit - Plan Investment - Per Capita Income and their Impact on Business Decisions.						K4	10
V	<b>Technological Environment:</b> Technological Environment - Meaning- Features Of Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.						K5	8
	<b>Current trends: "Political environment influence the Business".</b> <b>*.....* Self Study</b>							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Remember the nexus between Environment and Business.						K1	
	CO2: Understand the knowledge of Political Environment in which the businesses Operate.						K2	
	CO3: Apply the various aspects of Social Environment.						K3	
	CO4: Analyze the parameters in Economic Environment.						K4	
	CO5: Judge a Conducive environment for business to operate Globally.						K5	

Learning Resources				
<b>Text Books</b>	1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi,2020. 2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai,2021. 3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.,2022. 4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai,2020.			
<b>Reference Books</b>	1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi, 2020. 2. Shaikhsaleem, Business Environment, Pearson, New Delhi, 2019. 3. S.Sankaran, Business Environment, Margham Publications, Chennai, 2023. 4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai,2022.			
<b>Website Link</b>	1. <a href="http://www.mbaofficial.com">www.mbaofficial.com</a> 2. <a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a> 3. <a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>			
<b>Self - Study Link</b>	1. <a href="https://www.pewresearch.org/social-trends/2014/03/07/chapter-1-political-trends/">https://www.pewresearch.org/social-trends/2014/03/07/chapter-1-political-trends/</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com PA Syllabus LOCF-CBCS with effect from 2023 - 2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M1UPAA01	BUSINESS ENVIRONMENT					GEC THEORY - III	II	4	2	2	-	3
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	M	S	M	M	S	S	M	S	S	S		
CO2	S	S	M	M	S	S	M	S	S	S		
CO3	S	S	M	M	S	S	M	S	S	S		
CO4	S	S	M	S	S	S	S	S	S	S		
CO5	S	S	M	S	S	S	S	S	S	S		
Level of Correlation between CO and PO						L-LOW		M-MEDIUM		S-STRONG		
Tutorial Schedule						Group Discussion, Quiz Programme.						
Teaching and Learning Methods						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
Assessment Methods						CIA - I, CIA - II, Assignment and ESE						
Designed By						Verified By			Approved By			
Mr.S.Arunraj						Dr.G.Thangapandi HoD			Dr.S.Shahitha Member Secretary			

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UECA06	INTERNATIONAL ECONOMICS	GEC THEORY - IV	II	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to understand the concept of International trade and facilitate the students to be aware of the International monetary systems and the structure of IMF.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Internal and International Trade:</b> Introduction - Meaning - Distinction - Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage - Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory - Heckscher-Ohlin's Modern theory - International trade and economic growth.						K1	10
II	<b>Balance of Payments:</b> Meaning - Definition - Components of Balance of Payments - Current account, Capital account and Official settlement accounts - Disequilibrium in Balance of Payments - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. <b>Balance of Trade:</b> Terms of Trade - Meaning - Definition - Difference between Balance of Payments and Balance of Trade.						K2	10
III	<b>Foreign Exchange Rate:</b> Meaning - Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.						K3	10
IV	<b>International Monetary System:</b> Bretton Woods Conference - IMF - Objectives, Organizational structure - Membership - Quotas - Borrowing and Lending programme of IMF - SDRs - India and IMF.						K4	10
V	<b>International Financial Institutions:</b> IBRD - IFC - International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) - International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB - IBRD Group and India.						K5	8
<b>Course Outcome</b>	CO1: Outline the concept of Internal and International Trade.						K1	
	CO2: Understand the Balance of trade and Payments and its Economic effects.						K2	
	CO3: Apply the Foreign exchange rates and its theories in practical situation.						K3	
	CO4: Analyze the International Monetary systems and the Structure of IMF.						K4	
	CO5: Evaluate the workings of International Financial Institutions.						K5	



Learning Resources			
<b>Text Books</b>	1. AnupamaTandon, “International Economics”, Kalyani Publishers, New Delhi, 2021. 2. D.N. Dwivedi, “ International Economics - Theory and Policy”, Vikas Publishing House (Pvt.) Ltd, New Delhi, 2019. 3. S. Sankaran, “International Economics”, Margham Publications, Chennai, 2021. 4. D. M. Mithani, “International Economics”, Himalaya Publishing House, Mumbai, 2020.		
<b>Reference Books</b>	1. Paul.R.Krugman and Maurice Obstfeld, “International Economics (Theory and Policy)”, Pearson Education Asia, Addison Wesley Longman (P) Ltd., New Delhi, 2021. 2. S.Sankaran,” Principles of Economics”, Margham Publications, Chennai, 2022. 3. H,C.Bhatia, “International Economics”, Vikas Publishing House (Pvt.) Ltd, New Delhi, 2019.		
<b>Website Link</b>	1. www.ocw.mit.edu 2. www.economicnetwork.ac.in 3. www.ibsstudy.wixsite.com		
	L-Lecture	T-Tutorial	P-Practical C-Credit

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UECA06	INTERNATIONAL ECONOMICS	GEC THEORY - IV	II	4	2	2	-	3

**CO-PO Mapping**

CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	M	S	M	M	M	M
<b>CO2</b>	S	M	M	M	M	S	M	M	M	M
<b>CO3</b>	S	M	M	M	M	S	M	M	M	M
<b>CO4</b>	S	M	M	M	M	S	M	M	M	M
<b>CO5</b>	S	M	M	M	M	S	M	M	M	M

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

<b>Tutorial Schedule</b>	Group Discussion, Quiz Programme.	
<b>Teaching and Learning Methods</b>	Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)	
<b>Assessment Methods</b>	CIA - I, CIA - II, Assignment and ESE	
<b>Designed By</b>	<b>Verified By</b>	<b>Approved By</b>
Ms.M.Swetha	Dr.G.Thangapandi HoD	Dr.S.Shahitha Member Secretary



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAA02	INSURANCE AND RISK MANAGEMENT	GEC THEORY - V	II	4	2	2	-	3
<b>Objective</b>	The course aims to know the concepts and principles of contract of insurance and risk management process.							
Unit	Course Content						Knowledge Levels	Sessions
I	<b>Introduction to Insurance:</b> Definition of Insurance - Characteristics of Insurance - Principles of Contract of Insurance - General Concepts of Insurance - Insurance and Hedging - Types of Insurance - Insurance Intermediaries - Role of Insurance in Economic Development.						K1	10
II	<b>Life Insurance:</b> Life Insurance Business - Fundamental Principles of Life Insurance - Basic Features of Life Insurance Contracts - Types of Life Insurance Policies - Annuities - Reinsurance - Double Insurance.						K2	10
III	<b>General Insurance:</b> General Insurance Business - Fundamental Principles of General Insurance - Types - Fire Insurance - Marine Insurance - Motor Insurance - Personal Accident Insurance.						K3	10
IV	<b>Risk Management:</b> Risk Management - Objectives - Process - Identification and Evaluation of Potential Losses - Risk Reduction - Risk Transfer - Risk Financing - Level of Risk Management.						K4	10
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority (IRDA) 1999 - Introduction - Role - Objectives - Functions - Powers of IRDA.						K5	8
	<b>Self-Study:</b> To Study about impact of premature death.							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Identify the workings of insurance and hedging.						K1	
	CO2: Evaluate the types of insurance policies and settlement.						K2	
	CO3: Settle claims under various types of general insurance						K3	
	CO4: Know the protection provided for insurance policy holders under IRDA.						K4	
	CO5: Evaluate the assessment and retention of risk.						K5	
Learning Resources								
<b>Text Books</b>	1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi. 2. Dr.N. Premavathy - Elements of Insurance, Sri Vishnu Publications, Chennai. 3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.							

<b>Reference Books</b>	1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey. 2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai. 3. Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
<b>Website Link</b>	1. <a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a> 2. <a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
<b>Self - Study Link</b>	1. <a href="https://www.investprogram.org/Resources/case-studies/6th-case-study-life-insurance.pdf">https://www.investprogram.org/Resources/case-studies/6th-case-study-life-insurance.pdf</a>

**B.Com Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M2UPAA02	INSURANCE AND RISK MANAGEMENT					GEC THEORY - V	II	4	2	2	-	3
<b>CO-PO Mapping</b>												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	M	M	M	M	M	M	M		
CO2	S	M	S	M	M	M	M	M	M	M		
CO3	S	M	S	M	M	M	M	M	M	M		
CO4	S	M	S	M	M	M	M	M	M	M		
CO5	S	M	S	M	M	M	M	M	M	M		
Level of Correlation between CO and PO						L-LOW		M-MEDIUM		S-STRONG		
<b>Tutorial Schedule</b>						Group Discussion, Quiz Programme.						
<b>Teaching and Learning Methods</b>						Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)						
<b>Assessment Methods</b>						CIA - I, CIA - II, Assignment and ESE						
<b>Designed By</b>						<b>Verified By</b>				<b>Approved By</b>		
Mr.H.Rajamohamed						Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M2UPAA03	COMPUTER APPLICATION IN BUSINESS	GEC THEORY - VI	II	4	2	2	-	3
<b>Objective</b>	The main aim of this course is to apply various terminologies used in the operation of computer systems.							
Unit	Course Content	Knowledge Levels	Sessions					
I	<b>Word Processing:</b> Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	K1	10					
II	<b>Mail Merge:</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	K2	10					
III	<b>Preparing Presentations:</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media - Design - Transition - Animation - Slideshow. Creating Business Presentations.	K3	10					
IV	<b>Spreadsheet and its Business Applications:</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database and Text Functions.	K4	10					
V	<b>Creating Business Spreadsheet:</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	K5	8					
	<b>Current Trends - *Creating Spreadsheet in the Area of Capital Budgeting*</b> <b>*.....* Self Study</b>							
	<b>100% Theory</b>							
<b>Course Outcome</b>	CO1: Remember the various techniques of working in MS-WORD.	K1						
	CO2: Understand the mail merge including linking with Database.	K2						
	CO3: Apply the basic presentation models in Slideshow. .	K3						
	CO4: Analyse the various tools used in MS-EXCEL.	K4						
	CO5: Evaluate the Business spreadsheet in the area of Statistics.	K5						

Learning Resources				
<b>Text Books</b>	1. R Parameswaran, Computer Application in Business - S. Chand Publishing, UP, Revised Edition, 2010 2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP, 2018.			
<b>Reference Books</b>	1. Swati Gupta, Office Automation System, Lap Lambert Academic Publication. USA, 2020. 2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, – Microsoft 2003, Tata McGraw Hill, Noida, 2 <sup>nd</sup> Edition, 2003.			
<b>Website Link</b>	1. <a href="https://www.google.com/search?q=Creating+Spreadsheet+in+the+Area+of+Capital+Budgeting">https://www.google.com/search?q=Creating+Spreadsheet+in+the+Area+of+Capital+Budgeting</a>			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com PA Syllabus LOCF-CBCS with effect from 2023 - 2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M2UPAA03	COMPUTER APPLICATION IN BUSINESS					GEC THEORY - VI	II	4	2	2	-	3
CO-PO Mapping												
CO Number	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	S	M	S	M	S	S	M	S		
CO2	S	M	S	M	M	M	S	S	M	M		
CO3	S	S	S	M	S	M	M	S	M	S		
CO4	S	M	S	M	M	M	M	S	S	S		
CO5	S	S	S	S	M	M	S	S	S	S		
Level of Correlation between CO and PO						L-LOW		M-MEDIUM		S-STRONG		
<b>Tutorial Schedule</b>					Group Discussion, Quiz Programme.							
<b>Teaching and Learning Methods</b>					Chalk and Talk, Content beyond syllabus (PPT, You Tube / NPTEL video), Assignment plan (Individual assignment)							
<b>Assessment Methods</b>					CIA - I, CIA - II, Assignment and ESE							
<b>Designed By</b>				<b>Verified By</b>				<b>Approved by</b>				
Mr.M.Jeeva				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M5UPAIS1	INTERNSHIP	INTERNSHIP	V	-	-	-	-	2
<b>Objective</b>	The main aim of this course is to provide practical exposure to the students through Industrial training and gain knowledge about the organisation.							
S.No	Guidelines for Internship Training Programme						Knowledge Levels	Sessions
1	The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies. Each student should undergo industrial training for a minimum period of 15 days during the fourth semester vacation.						K2 - K4	-
2	The training bridges the gap between the theoretical knowledge gained in the college and the practical application of the same in the institute / industry /company. The student will have a better exposure about the workplace and its nuances.							-
3	Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.							-
4	The trainees should strictly adhere to the rules and regulations and working hours of the institutions to which they are attached.							-
5	A Staff member of a Department (Guide) will be monitoring the performance of the Candidate.							-
6	The students should maintain a daily logbook where the student should record his details of the training.							-
7	The trainees have to obtain a certificate on successful completion of the internship from the chief executive of an organization.							-
8	The student should submit an attendance certificate to the institution for 15 days internship training from an organization.							-
9	Internship Training Report (30 - 50 pages) should be prepared by the student and submitted in a month's time and at the end of the semester student should present the report with a power point presentation.							-
10	Industrial training reports shall be prepared by the students under the supervision of the faculty of the department.							-
11	Industrial training report must contain the following: Cover page, Copy of training certificate, Profile of an industry report about the work undertaken by them during the tenure of training observation about the concern findings.							-
12	Viva - voce examination will be conducted with internal & external examiners at the end of the 5 <sup>th</sup> semester and the credits will be awarded.							-

13	Report Evaluation: External Viva-Voce examination will be conducted and the maximum mark is 100.		-
<b>Course Outcome</b>	<b>CO1:</b> Understand the work and its functioning of Industrial Units.	<b>K2</b>	
	<b>CO2:</b> Apply the knowledge about the Industry	<b>K3</b>	
	<b>CO3:</b> Solve the problems encountered by an Industry.	<b>K3</b>	
	<b>CO4:</b> Analyse the various skills required for the effective functioning of an Industrial Units.	<b>K4</b>	
	<b>CO5:</b> Examine the work habits and attitudes necessary for job.	<b>K4</b>	
<b>Learning Resources</b>			
<b>Text Books</b>	-		
<b>Reference Books</b>	-		

B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards												
Course Code	Course Title					Course Type	Sem.	Hours	L	T	P	C
23M5UPAIS1	INTERNSHIP					INTERNSHIP	V	-	-	-	-	2
CO-PO Mapping												
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	M	M	S	S	M	M	S	S	S		
CO2	M	S	S	S	M	M	S	M	M	S		
CO3	S	M	S	M	S	S	M	S	M	M		
CO4	M	S	S	M	S	M	M	M	S	S		
CO5	M	M	S	M	S	M	S	S	M	M		
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG			
<b>Tutorial Schedule</b>						-						
<b>Teaching and Learning Methods</b>						-						
<b>Assessment Methods</b>						CIA - 100 Marks						
						1. Work Log Book			- 25 Marks			
						2. Training Report and Viva-Voce			- 75 Marks			
<b>Designed By</b>				<b>Verified By</b>				<b>Approved By</b>				
Dr.S.Selvi				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary				

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAPR2	PROJECT WORK (GROUP)	PROJECT WORK	VI	5	-	-	5	4
<b>Objective</b>	The main objective of Start - Up project is to provide an opportunity to the students about the existing and future Industrial developments.							
Details	Course Content						Knowledge Levels	Sessions
I	<b>Introduction:</b> The students have been enabled to acquire knowledge about the processes to initiate Start - Up projects and about the company where they would undertake Start - Up projects.						K1 - K6	5
II	<b>Year of Establishment:</b> The students have happened to be aware of the establishment of the Start- Up Company.							5
III	<b>Logo:</b> The Students have acquired the skill to design and promote 'Logo' of the Start - Up Company.							5
IV	<b>Slogan:</b> The students have been able to meditate upon and slate innovative slogans for the Company.							5
V	<b>Organizational Structure:</b> The students have become aware of the hierarchical administrative structure of the Start - Up Company and powers vested upon each delegates. They could arrange the same in a flow chart.							5
VI	<b>Address for Communication:</b> The students could collect / provide the address of the Start - Up company at which the customers could contact for any query regarding the products and services.							5
VII	<b>Business Plan:</b> The students could have learnt about the routine of the Start - Up company and they could devise a strategically important Business plan.							10
VIII	<b>Budget Proposal :</b> The students have been stuffed with the skill to formulate Budget proposals and get them granted.							5
IX	<b>Marketing Strategies:</b> The students have gained Marketing strategies to a great extent which would in turn make them successful entrepreneurs.							5
X	<b>Future Plans:</b> The students would be enabled to project a future plan for the growth of the Start - Up Company.							K1 - K6



XI	<b>Conclusion:</b> The capabilities gathered in the areas of formulating future plans, making budget proposals and implementing effective marketing strategies would always bring success to the core.		5
Course Outcome	CO1: Outline the concept of the Start - Up Project.	K1	
	CO2: Formulate the Business plan for the Start - Up project.	K2	
	CO3: Demonstrate the Budget proposals for the proposed Start - Up project.	K3	
	CO4: Examine the Marketing strategies for the Start - Up project.	K4	
	CO5: Create and draw out conclusion for the proposed Start - Up Project.	K6	
<b>Learning Resources</b>			
Text Books	-		
Reference Books	-		
Website Link	<a href="https://www.thehartford.com/business-insurance/strategy/how-to-start-a-business/startup">https://www.thehartford.com/business-insurance/strategy/how-to-start-a-business/startup</a>		

**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title				Course Type	Sem.	Hours	L	T	P	C
23M6UPAPR2	PROJECT WORK (Group)				PROJECT WORK	VI	5	-	-	5	4
<b>CO-PO Mapping</b>											
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	S	S	M	S	M	M	S	M	S	S	
CO2	M	S	M	M	S	S	M	S	S	M	
CO3	S	S	M	S	M	M	S	S	M	S	
CO4	M	M	S	M	M	S	S	M	S	M	
CO5	M	S	S	M	S	S	S	S	S	M	
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG		
Tutorial Schedule						-					
Teaching and Learning Methods						-					
Assessment Methods						<b>ESE - 100%</b> 1. Project Report & Viva - Voce - 60 Marks 2. Internal - 40 Marks					
Designed By				Verified By				Approved By			
Mr.S.Vijayarangan				Dr.G.Thangapandi HoD				Dr.S.Shahitha Member Secretary			



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
23M6UPAOE1	COMMERCE FOR COMPETITIVE EXAMINATION	Self study Online -Competitive Examination	VI	-	-	-	-	2

**Objective**

To create awareness among the students to learn fundamental ideas and enhance knowledge on their chosen field that would be helpful to appear for competitive examination in an effective way.

Course Content	Knowledge Levels	Sessions
<p>Assemblage of different topics related to Commerce in particular business Environment, Marketing Management, Business Statistics, Human resource Management, Business Economics, Financial Management, Banking and Insurance, International Trade, Income Tax Law and Practice, Entrepreneurship Development, Organizational Behaviour, Financial Markets and Services and Research Methodology. Major emphasis has been put forth to include recent developments in the subjects. This course aims to give a holistic view of all the topics which comprised of some factual text points, multiple choice questions (MCQ), it is extremely suitable for students pursuing their higher degree in University/Institute for their - Entrance exams, students preparing for various National and State level competitive entrance exams such as TANCET, CAT, MAT, TNPSC, UPSC, IBPS, RRB etc.</p> <p><b>Rules for creating MCQ pattern:</b></p> <ol style="list-style-type: none"> <li>Objective type online examination will be conducted at the end of 6<sup>th</sup> semester.</li> <li>Questions must be taken from all previous question papers of CBSE -NET, SET, UPSC, IBPS and Common Entrance Test for M.Com Programme.</li> <li><b>Testing critical thinking:</b> Multiple choice questions to test the superficial knowledge. Learners to interpret Facts, Evaluate situations, Explain cause and effect, Make inferences, and Predict results.</li> <li><b>Emphasize Higher-Level Thinking</b> Use memory-plus application oriented questions. These questions require students to recall principles, rules or facts in a real life context. MCQ contains matching type, fill in the blanks and true and false pattern etc.</li> </ol>	K1 - K6	Self study
<p><b>Eg.1</b> Ability to Justify Methods and Procedures Management is _____.</p> <p>A. an art. B. a science. C. an art and a science. D. an art not science.</p>		



**B.Com PA Syllabus LOCF-CBCS with effect from 2023-2024 Onwards**

Course Code	Course Title					Course Type			Sem.	Hours	L	T	P	C	
23M6UPAOE1	COMMERCE FOR COMPETITIVE EXAMINATION					Self study Online -Competitive Examination			VI	-	-	-	-	2	
<b>CO-PO Mapping</b>															
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5					
CO1	S	M	S	S	M	S	M	M	S	L					
CO2	M	M	S	M	S	S	M	M	S	S					
CO3	S	S	M	M	S	S	S	S	M	L					
CO4	M	S	M	M	M	S	M	M	S	S					
CO5	S	M	M	M	S	M	S	S	M	L					
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG						
<b>Tutorial Schedule</b>					CET/TRB/TNPSC/Bank/ Railway, Old question papers - solutions - online mock test.										
<b>Teaching and Learning Methods</b>					Self study, Group discussion, Chalk and Talk, Audio-Video Learning, learning through mock test and experienced learning										
<b>Assessment Methods</b>					100 multiple choice questions through computer based online examinations passing minimum is 40%										
<b>Designed By</b>					<b>Verified By</b>					<b>Approved By</b>					
Dr.G.Thangapandi					Dr.G.Thangapandi HoD					Dr.S.Shahitha Member Secretary					