NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

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(AUTONOMOUS) Pollachi – 642 001

Re-Accredited by NAAC & ISO 9001: 2015 Certified Institution

நன்றின்பால் உய்ப்பது அறிவு

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

SYLLABUS

2026-2029 BATCH

NGM COLLEGE

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

Vision

To enable the students recognize the path to success by adapting to the changes in Professional Environment, knowledge management , Information Technology and acquiring skills to match with global standards, to attain holistic development and to emerge as a proud citizen of the country.

Mission

Training the students to become proactive, innovative global professionals, develop professional skills with competencies, and inculcate highest ethical standards through human excellence programmes

Program Educational Objectives:

PEO1	Graduates of the programme will focus on completing the professional courses like ACA, ACMA and ACS and also undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.
PEO2	Graduates of the programme will apply their domain knowledge and choose their career as an Auditors, Accountants, Financial Analysts, Cost and Management Accountants, and company secretaries.
PEO3	Graduates of the programme will apply their critical thinking and can become a competent entrepreneur in the field of commerce.
PEO4	Graduates of the programme will discharge their duties as accounting and auditing professionals with code of conduct and ethics
PEO5	Graduates of the programme will be involved in Communication Skills, Ethical Values and lifelong learning to be future ready professionals.

Program Outcomes:

PO1	**Disciplinary Knowledge:** Demonstrate knowledge in the field of Accounting and Auditing and its application in the business world.
PO2	**Communication Skills:** Acquire soft skills (Analytical, Communication) to compete in the competitive Professional and business environment.
PO3	**Critical Thinking:** Apply the knowledge and skills to solve the problems prevailing in the profession and business.
PO4	**Problem Solving:** Evaluate the problems in the areas of the business such as Finance, Marketing, Taxation and other branches and offering well-defined solutions.
PO5	**Research Related Skill:** Creating an opportunity to provide an insight of research in commerce and interdisciplinary areas.
PO6	**ICT Digital Literacy:** Exposing to various ICT tools for professional, business and personal growth.
PO7	**Self-Directed Learning and Ethical Values:** Applying the knowledge and skills in the changing professional environment and to become a self-directed learner with a socially committed and ethically strong citizen and More responsible in life, and in handling problems with sustainable solutions, while keeping human relationships and human nature in mind.
PO8	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO9	**Reflective Thinking** Develop the ability to reflect on personal learning experiences, professional practices, and societal issues to enhance self-awareness and decision-making in accounting and business contexts.

PO10	**Information / Digital Literacy** Apply advanced ICT tools, accounting software, and digital platforms for financial analysis, auditing, taxation, and reporting purposes.
PO11	**Self-directed Learning** Demonstrate the ability to learn independently, update professional knowledge (e.g., accounting standards, tax laws), and adapt to dynamic business environments.
PO12	**Multicultural Competence** Understand and respect cultural diversity in global business practices, and apply accounting knowledge in international contexts with ethical sensitivity.
PO13	**Moral and Ethical Awareness** Apply ethical principles in accounting, auditing, and financial reporting; avoid fraud, misrepresentation, and ensure compliance with professional standards and legal frameworks.
PO14	**Leadership Skills** Exhibit leadership qualities by managing financial teams, handling organizational responsibilities, and contributing to strategic decision-making.
PO15	**Lifelong Learning** Engage in continuous professional development through certifications (CA, CMA, etc.), skill enhancement, and staying updated with emerging trends in accounting and finance.

Program Specific Outcomes:

PSO - 01	Apply the fundamentals of Accounting, Taxation and Auditing knowledge in their profession and employment.
PSO - 02	Analyse and interpret the financial statements of the organizations and also able to give appropriate solutions.

Mapping

POs \ PEOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	3	3	2	3	3
PO2	1	3	3	2	3
PO3	3	2	1	2	3
PO4	2	3	3	1	3
PO5	3	3	2	3	1
PO6	1	2	3	3	2
PO7	1	3	3	2	3
PO8	3	3	2	2	3
PO9	2	3	3	2	3
PO10	3	2	3	3	2
PO11	2	3	2	3	3
PO12	2	3	3	2	3
PO13	3	2	3	2	3
PO14	3	3	2	3	2
PO15	3	3	3	2	3
PSO1	2	3	3	2	1
PSO2	3	2	3	1	3

3-High; 2-Medium; 1-Low

N.G.M College (Autonomous), Pollachi
Department of Commerce – Professional Accounting
Scheme of Examination for 2026 – 2029 Batch
Choice Based Credit System & OBES

For Part I and Part II in First , Second, Third and Fourth Semesters Only

Part	Course Code	COURSE NAME	Hrs/ Week T	Hrs/ Week P	Exam Hrs	MAX.MARKS Int	MAX.MARKS Ext	MAX.MARKS Total	Credits
		I SEMESTER							
I	26UTL1C1	Tamil Paper-I							
	26UHN1C1	Hindi Paper-I							
	26UFR1C1	French Paper-I	5		3	25	75	100	3
II	26UEN101	Communication Skills – I	5		3	25	75	100	3
III	26UPA101	CC I : Financial Accounting	5	-	3	25	75	100	4
	26UPA102	CC II : General Economics	4	-	3	25	75	100	4
	26UPA 1A1/ 26UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in Power BI / Introduction to Computer (Theory)	-	4	3	20 / 12	30 / 38	50	3
	26UPA103	CC III: Business Management	4	-	3	25	75	100	3
IV	26EVS101	AECC I: Environmental Studies	2	-	2	-	50	50	2
	26HEC101	VE:Human Excellence: Personal Values & SKY Yoga Practice - I	1	-	2	20	30	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-
		Total	**26**	**4**		**165**	**485**	**650**	**23**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – CC Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course; VE-Value Education

Part	Course Code	COURSE NAME	Hrs/Week T	Hrs/Week P	Exam Hrs	MAX.MARKS Int	MAX.MARKS Ext	MAX.MARKS Total	Credits
II SEMESTER									
I	26UTL2C2	Tamil Paper-II	5		3	25	75	100	3
	26UHN2C2	Hindi Paper-II							
	26UFR2C2	French Paper-II							
II	26UEN202	Communication Skills – II	5		3	25	75	100	3
III	26UPA204	CC IV: Higher Financial Accounting	6	-	3	25	75	100	4
	26UPA205	CC V: Commercial Law	5	-	3	25	75	100	4
	26UPA2A1/ 26UPA2A2	**GE II – Allied II:** Business Mathematics & Statistics / SPSS Packages	6	-	3	25 / 40	75 / 60	100	4
IV	26UPA2S1/ 26UPA2S2	**SEC I:** Naan Mudhalvan :Communication Skills/ AI in Accounting	2	-	2	-	50	50	2
	26HEC202	VE: Human Excellence: Family Values & SKY Yoga Practice - II	1		2	20	30	50	1
V		Extension Activities – Annexure II	-	-	-	-	-	-	-
EC	26CMM201	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
	26CUB201	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
		Total	**30**			**145**	**455**	**600**	**21**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – CC Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course ; VE-Value Education

Part	Course Code	COURSE NAME	Hrs/Week T	Hrs/Week P	Exam Hrs	MAX.MARKS Int	MAX.MARKS Ext	MAX.MARKS Total	Credits
III SEMESTER									
I	26UTL3C3	Tamil Paper-III	4		3	25	75	100	3
	26UHN3C3	Hindi Paper-III							
	26UFR3C3	French Paper-III							
II	26UEN 3C3	Communication Skills – III	4		3	25	75	100	3
III	26UPA306	CCVI: Corporate Accounting	6	-	3	25	75	100	4
	26UPA307	CC VII: Income Tax	6	-	3	25	75	100	4
	26UPA308	CC VIII: Company Law and Secretarial Practice	4	-	3	25	75	100	4
	26UPA3A1 / 26UPA3A2	**GE III – Allied III:** Computer Applications – I; Programming Lab in Tally / Visual Basic	-	4	3	40	60	100	3
IV	26UPA3N1/ 26UPA3N2	***Extra Departmental Course (EDC)*** I: Fundamental of Accounting and Auditing /Elements of Company Law	1	-	2	-	50	50	1
	26HEC303	VE: Human Excellence Paper: Professional Values & SKY Yoga Practice - III	1		2	20	30	50	1
	26GKL301	General Awareness - Self Study	SS		2		50	50	1
V	26UHW301	Health and Wellness	2#	-	-	-	-	-	1
		Extension Activities – Annexure II	-	-	-	-	-	-	-
EC	26CMM302	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
	26CUB302	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
	26UPA3VA	**(DEPT. SPECIFIC) SEC I: Annexure-III** **VAC I**: Entrepreneurial Development	30 Hrs.						2**
		Total	**26**	**4**		**185**	**595**	**750**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – CC Course; GE – Generic Elective; VAC-Department Specific Value Added Course;
*Extra Credits; IKS – Indian Knowledge System; VE-Value Education
*Extra Credits.

NOTE: 1. Offer skill-oriented courses as non-major elective courses.

2. Health & Wellness (Single Credit) course of 30 Hrs. of activity which is outside the Class hours. Credit of this course to be adjusted preferably in Part-IV.

Part	Course Code	COURSE NAME	Hrs/ Week T	Hrs/ Week P	Exam hrs	MAX.MARKS Int	MAX.MARKS Ext	MAX.MARKS Total	Credits
IV SEMESTER									
I	26UTL4C4	Tamil Paper-IV	4		3	25	75	100	3
	26UHN4C4	Hindi Paper-IV							
	26UFR4C4	French Paper-IV							
II	26UEN4C4	Communication Skills – IV	4		3	25	75	100	3
III	26UPA409	CC IX: Higher Corporate Accounting	6	-	3	25	75	100	4
	26UPA410	CC X: Indirect Taxation	4	-	3	25	75	100	3
	26UPA 411	CC XI Financial Reporting	4	-	3	25	75	100	3
	26UPA4A1 / 26UPA4A2	**GE IV – Allied IV**: Programming Lab in DBMS / Web Designing	-	4	3	20	30	50	3
IV	26UPA4S1/ 26UPA4S2	**SEC II**: Naan Mudhalvan: Aptitude for Placement/ Intellectual Property Rights	2	-	2	-	50	50	2
	26UPA4N1/ 26UPA4N2	***Extra Departmental Course (EDC) II*** : Introduction to Taxation /Elements of Contract Law	1		2	-	50	50	2
	26HEC404	VE: Human Excellence: Social Values & SKY Yoga Practice - IV	1		2	20	30	50	1
V		Extension Activities - Annexure I		-	-	-	-	-	1
EC	26CMM403	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
	26CUB403	CERTIFICATE COURSE Annexure-III	15 Hrs.		2	-	50	50	Grade
	26UPA4VA	**(DEPT. SPECIFIC) SEC –II Annexure-III** **VAC II**: Research Methodology	30 Hrs.						2*
		Total	**30**			**165**	**535**	**700**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course CC – CC Course;
GE – Generic Elective; SEC – Skill Enhancement Course;
VAC-Department Specific Value Added Course; *Extra Credits; VE-Value Education.

*Extra Credits; **NOTE:** 1. Offer skill-oriented courses as non-major elective courses.

Part	Course Code	COURSE NAME	Hrs/ Week		Exam Hrs	MAX.MARKS			Credits
			T	P		Int	Ext	Total	
		V SEMESTER							
III	26UPA512	**CC XII**: Cost Accounting	6	-	3	25	75	100	4
	26UPA513	**CC XIII**: Financial Management	5	-	3	25	75	100	3
	26UPA5E1/ 26UPA5E2/ 26UPA5E3	**DSE-I#**: (A) Banking Theory Law and Practice /(B) Financial Services / (C) MIS and Industry 4.0	5	-	3	25	75	100	5
	26UPA514	**CCXIV**: Data Analysis and Cyber Security	5	-	3	25	75	100	3
	26UPA515	**CC XV**: Industrial Law	6	-	3	25	75	100	4
IV	26UPA5S1 / 26UPA5S2	**SEC III**: Naan Mudhalvan: AI in Marketing / AI in HRM	2	-	2	-	50	50	2
	26HEC505	VE:Human Excellence: National Values & SKY Yoga Practice-V	1		2	20	30	50	1
EC	26CSD501	Soft Skills Development–I	-		-	-	-	-	Grade
	26UPA5AL	Advanced Learner Course(**ALC**) **–I** (Optional)-Self Study: Business Commercial Knowledge	SS				100	100	2*
		Total	**30**			**145**	**455**	**600**	**22**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – CC Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional); VE-Value Education

*Extra Credits; **Credits – Based on course content maximum of 4 credits

Part	Course Code	COURSE NAME	Hrs/ Week T	Hrs/ Week P	Exam /Hrs	MAX.MARKS Int	MAX.MARKS Ext	MAX.MARKS Total	Credits
VI SEMESTER									
III	26UPA616	**CC XVI :** Management Accounting	6	-	3	25	75	100	4
	26UPA6E4 26UPA6E5 26UPA6E6	**DSE-II**:** (A) Operations Research (B) Security Analysis and Portfolio Management (C)Fundamentals of FinTech	6	-	3	25	75	100	5
	26UPA6E7 26UPA6E8 26UPA6E9	**DSE-III**:** (A) Auditing and Assurance (B) Forensic Auditing (C)Retail Business Management	6	-	3	25	75	100	5
	26UPA617	**CC XVII:** Strategic Management	6	-	3	25	75	100	4
	26UPA618	**CC XVIII:** Practical Auditing	3	-	3	25	75	100	3
IV	26UPA6S1/ 26UPA6S2	**SEC IV:** Naan Mudhalvan: Foreign Exchange Management / Export and Import Management	2	-	2	-	50	50	2
	26HEC606	VE: Human Excellence Paper: Global Values & SKY Yoga Practice- VI	1		2	20	30	50	1
EC	26CSD602	Soft Skills Development–II	-		-	-	-	-	Grade
	26UPA6AL	Advanced Learner Course(**ALC) -II** (Optional)- Self Study: Accounting Standards	SS				100	100	2*
		Total	**30**			**145**	**455**	**600**	**24**
		Grand Total				**930**	**2970**	**3900**	**140**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – CC Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional)

*Extra Credits; **Credits – Based on course content maximum of 4 credits

Completion of at least one approved Massive Open Online Course (MOOC) through the SWAYAM platform or NPTEL is **mandatory** for all students as part of the programme requirements.

Students shall successfully complete the course and obtain certification within the stipulated period. The credits earned through these online courses shall be considered as per the institutional norms and regulations.

This initiative aims to promote self-paced learning, inter-disciplinary exposure, industry-relevant knowledge, and lifelong learning competencies among students.

List of Abbreviations:

CC – Core Course
AECC –Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
DSE – Discipline-Specific Elective
VAC –Value Added Course
ALC – Advanced Learner Course
VE – Value Education

Grand Total = 3900; Total Credits = 140

Passed by	**Board of Studies Meeting held on 07.03.2026**
Approved by	**33rd Academic Council Meeting held on 25.03.2026**

25.3.26

(Academic Council Nominee)
Dr. M. NIRMALA
Principal
Akshaya College of Arts and Science,
Kinathukadavu
Coimbatore-642 109.

(Academic Council Nominee)
DR. M. EZHIL INBAN
Associate Professor of Physics
Department of Physics
Government Arts College
Coimbatore-641 018.

ANNEXURE – I

UNDER GRADUATION PROGRAMME (SELF-FINANCING)

EXTRA DEPARTMENTAL COURSE – SEMESTER III

Programme	Course Code	Course Title
B.Com	26UCO4N1/ 26UCO4N2	Extra Departmental Course- II: Consumer Affairs/ Extra Departmental Course- II: Fundamentals of Marketing
B.Com (Computer Applications)	26UCC4N1/ 26UCC4N2	Extra Departmental Course- II: Commerce and Computer Application Practical/ Extra Departmental Course- II: Retail Management
B.Com (E-Commerce)	26UEC4N1/ 26UEC4N2	Extra Departmental Course- II: Advanced Cyber Forensics in E-Commerce Systems/ Extra Departmental Course- II: E-Commerce
B.Com (Professional Accounting)	26UPA4N1/ 26UPA4N2	Extra Departmental Course- II: Introduction to Taxation/ Extra Departmental Course- II: Elements of Contract Law
B.Com (Banking & Insurance)'	26UBI4N1/ 26UBI4N2	Extra Departmental Course – II: Life Insurance Practical/ Extra Departmental Course – II: General Insurance Practical
B.Com (International Business)	26UIB4N1/ 26UIB4N2	Extra Departmental Course- II: Global Logistics/ Extra Departmental Course- II: Tour Operation Management
B.Com (Information Technology)	26UCI4N1/ 26UCI4N2	Extra Departmental Course- II: Digital Advertising and Promotion/ Extra Departmental Course- II: AI and Smart Technology
BBA	26UBM4N1/ 26UBM4N2	Extra Departmental Course- II: Retail Management/ Extra Departmental Course- II: Supply Chain Management
B.Sc (Computer Science)	26UCS4N1/ 26UCS4N2	Extra Departmental Course- II: Flash Lab/ Extra Departmental Course- II: Internet Services and Applications Lab
BCA	26UBC4N1/ 26UBC4N2	Extra Departmental Course- II: Illustration Effects Lab/ Extra Departmental Course- II: Animation Techniques Lab
B.Sc (Information Technology)	26UIT4N1/ 26UIT4N2	Extra Departmental Course- II: Data Analytics/ Extra Departmental Course- II: Workplace Digitization
B.Sc (Computer Technology)	26UCT4N1/ 26UCT4N2	Extra Departmental Course- II: Scripting Languages/ Extra Departmental Course- II: Pencil 2D
B.Sc (CS with Data Analytics)	26UDA4N1/ 26UDA4N2	Extra Departmental Course- II: Web Designing using HTML and CSS/ Extra Departmental Course- II: Office Automation Tools
B.Sc (CS with Artificial Intelligence & Machine Learning)	26UAI4N1/ 26UAI4N2	Extra Departmental Course- II: Web Application Development/ Extra Departmental Course- II: Transforming Data with Excel and Power BI
BA (Tamil Literature)	26UTM4N1/ 26UTM4N2	Extra Departmental Course- II: □ / Extra Departmental Course- II: □ □ □
Tamil Language	25BTL4B2	Basic Tamil Paper - II

ANNEXURE – I

UNDER GRADUATION PROGRAMME (SELF-FINANCING)

EXTRA DEPARTMENTAL COURSE – SEMESTER III

Programme	Course Code	Course Title
B.Com	26UCO3N1/ 26UCO3N2	Extra Departmental Course - I: Practical Banking/ Extra Departmental Course - I: Fundamentals of Accounting
B.Com (Computer Applications)	26UCC3N1/ 26UCC3N2	Extra Departmental Course - I: Business Professional Correspondence/ Extra Departmental Course - I: Accounting Software Tally
B.Com (E-Commerce)	26UEC3N1/ 26UEC3N2	Extra Departmental Course - I: E-Commerce Security and Digital Crime Prevention/ Extra Departmental Course - I: E-Banking
B.Com (Professional Accounting)	26UPA3N1/ 26UPA3N2	Extra Departmental Course - I: Fundamentals of Accounting and Auditing/ Extra Departmental Course - I: Elements of Company Law
B.Com (Banking & Insurance)	26UBI3N1/ 26UBI3N2	Extra Departmental Course - I: Banking Practical I/ Extra Departmental Course - I: Banking Practical II
B.Com (International Business)	26UIB3N1/ 26UIB3N2	Extra Departmental Course - I: Introduction to International Business/ Extra Departmental Course - I: Tourism Marketing
B.Com (Information Technology)	26UCI3N1/ 26UCI3N2	Extra Departmental Course – I: Information Technology for Business Extra Departmental Course – I: Digital Banking
BBA	26UBM3N1/ 26UBM3N2	Extra Departmental Course - I: Intellectual Property Rights/ Extra Departmental Course - I: Rural Consumer Behaviour
B.Sc (Computer Science)	26UCS3N1/ 26UCS3N2	Extra Departmental Course - I: Multimedia Lab/ Extra Departmental Course - I: Advanced Applications in MS Excel Lab
BCA	26UBC3N1/ 26UBC3N2	Extra Departmental Course - I: Web Designing Lab/ Extra Departmental Course - I: Desktop Publishing Lab
B.Sc (Information Technology)	26UIT3N1/ 26UIT3N2	Extra Departmental Course - I: Social Media Analytics/ Extra Departmental Course - I:Basics of Hardware
B.Sc (Computer Technology)	26UCT3N1/ 26UCT3N2	Extra Departmental Course - I: Office Automation Lab/ Extra Departmental Course - I: Multimedia Lab
B.Sc (CS with Data Analytics)	26UDA3N1/ 26UDA3N2	Extra Departmental Course - I: Data Analysis Using Excel/ Extra Departmental Course - I: Adobe Photoshop
B.Sc (CS with Artificial Intelligence & Machine Learning)	26UAI3N1/ 26UAI3N2	Extra Departmental Course - I: Web Development Essentials/ Extra Departmental Course - I:Advanced Excel Lab
BA (Tamil Literature)	26UTM3N1/ 26UTM3N2	Extra Departmental Course - I: □ □ □ Extra Departmental Course - I: □ □
Tamil Language	25BTL3B1	Basic Tamil Paper - I

ANNEXURE-II

PART – V (EXTENSION ACTIVITIES)

S. No	SUBJECTS
1	National Service Scheme
2	National Cadet Crops
3	Sports and Games
4	Rotaract Club
5	Red Ribbon Club
6	Youth Red Cross
7	Consumer Awareness Club
8	Entrepreneurship Development Cell
9	Centre for Rural Development
10	Student Guild of Service
11	Green Society
12	Equal Opportunity Centre
13	Fine Arts Club
14	Arutchelvar Manavar Sindhanai Mandram
15	Vivekanandar Manavar Sindhanai Mandram

Question Paper Pattern
(Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 26	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (CC / Elective)	50	20	30	10	05	05
Practical (CC / Elective)	75	30	45	20	05	05
Practical (CC / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100;   CIA Mark: 26; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	(75+75+15+10)/7	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	(50+50+10+10)/10	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 26; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

Continuous Internal Assessment for Practical Auditing (Internship)

For B.Com (Professional Accounting) Students

Guidelines for Internship:

- The students should undergo the internship training in the Chartered Accountants office to get hands-on training after the college hours in all the days from III to VI Semesters.
- Students are divided into groups and each group is guided by a project guide.
- The group should not exceed four students and if any student is interest to undergo as an individual trainee in any Chartered Accountants office is also permitted.
- Work Diary should be maintained by the students for the entire period of training which should be properly acknowledged and authorized by the Chartered Accountants.
- An internship training report must be prepared by the students stating the knowledge acquired and the experience gained.
- At the end of the sixth semester, Viva-voce examination is conducted by the head of the department, External examiner and the respective guide of the students who evaluates the students' Performance.
- This internship viva-voce constitutes 100 marks, out of which 26 marks for Internal and 75marks for external evaluation

Mark Split UP

CIA	CEE	Total
26	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		25

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
Evaluation			75
Originality of Idea	10	50	
Relevance to Current Trend	10		
Candidate Involvement	10		
Presentation of Report	10		
Thesis Style / Language	10		
Presentation of Report			
Project Presentation	10	25	
Q&A Performance	15		

Arrangement of Contents:

The sequence in which the project report material should be arranged and bound as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

Size of the Project

The Project Report contents should be a maximum of not exceeding 70 pages.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	5-7	3-4	0-2

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of the subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding **AND** exceptionally presented	At ease; answered all questions **but** failed to elaborate & Material sufficient for clear understanding **AND** effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding **but** not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic **OR** background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	* Word choice is rich and varies * Writing style is consistently strong * Students own formal language	* Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message	* Word choice is basic * Most writing language is appropriate to the topic * Informal language	* Word choice is vague * Writing language is not appropriate to the topic * Message is unclear	* Not Adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 101			Title	Batch:	2026-2029
				CC I : FINANCIAL ACCOUNTING	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes Mapping with PO's

CO Number	CO Statement	PO Mapping
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices	PO1 (3), PO2 (2), PO11 (1)
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles	PO1 (3), PO3 (2), PO5 (2), PO10 (2), PO13 (1)
CO3	To determine the accounting treatments for Depreciation and Bills of Exchange	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate conceptual knowledge of Accounting for Not-For-Profit Organisations	PO2 (2), PO4 (2), PO5 (2), PO7 (2), PO13 (1)
CO5	To apply skills in Royalty and Insurance claim accounting preparation	PO3 (3), PO4 (2), PO10 (3), PO8 (2), PO15 (1)

Mapping

POs/COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	2	-	2	-	-	-	-	2	-	-	1	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	1	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account	18
II	**BRS and Final Accounts** Bank Reconciliation Statement - Need - Preparation Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	18
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Annuity Method. **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18
IV	**Accounting for Not- For - Profit Organisations** Introduction – Receipts and Payments account – Income and Expenditure account – Distinction - Preparation of Balance Sheet	18
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	18
	Total Contact Hours	**90**

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain and Narang	Financial Accounting.	Kalyani Publishers	2019
2.	Vinayakam. N and Charumathi,B.	Financial Accounting.	Sultan Chand and Sons.	2019
3.	Gupta. R.L and Radhaswamy,M.	Financial Accounts, Theory Methods andApplications	New Delhi, Sultan Chand and Sons	13th Revised Edition 2019.

Course Designed by	Dr. D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	R. M

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 102</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="2">CC II : General Economics</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>4</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Course Outcomes Mapping with PO's

CO No	CO Statement	PO Mapping
CO1	To understand basic economic concepts	PO1 (3), PO2 (2)
CO2	To explain demand and supply analysis	PO3 (3), PO4 (2)
CO3	To understand market structures	PO3 (2), PO4 (2)
CO4	To analyse national income concepts	PO1 (2), PO5 (2)
CO5	To understand macroeconomic policies	PO4 (2), PO7 (2), PO15 (1)

Mapping

POs/ COs	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	2	-	2	-	-	-	-	2	-	-	1	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	1	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	**Introduction to Economics** Micro Economics: Introduction to Micro Economics- Definition, Scope and Nature of Economics - Methods of Economic Study - Central Problems of an Economy and Production Possibilities Curve. Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand - Price, Income and Cross Elasticity.	11
II	**Theory of Consumer's Behaviour** Theory of Consumer's Behaviour – Marshallian Approach and Indifference Curve Approach - Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply. Theory of Production and Cost - Meaning and Factors of Production - Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale - Concepts of Costs - Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs.	13
III	**Price Determination** Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.	12
IV	**History of Indian Economy Thoughts** History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti - Mahabharata, and Arthashastra. Kautilya's Economic thoughts in specific. India and Global GDP: Ancient India. Concept of National Income and Per capita Income	14
V	**Budget and fiscal deficit:** BOP – Liberalization, Privatisation and Globalisation – Money and Banking - Sectorial Contribution Past Vs. Present Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, Wealth in India, Governance and Business in India, Where India Stands Globally.	10
	Total Contact Hours	**60**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Deepashree	General Economics for CA(CPT)	The McGraw-Hill Companies	Reprint 2018

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Chopra. P.N	Principles of Economics	Kalyani Publishers	Revised Edition 2015
2.	Ahuja H.L	Business Economics	Sultan Chand Publishers	12th Edition 2016.
3.	Dhar P.K	Indian Economy: Its Growing Dimension	Kalyani Publishers	20th Edition 2017.

Course Designed by	Dr. D. Rajasekaran		Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri	Associate Professor & Head Department of Commerce - PA NGM College (Autonomous), Pollachi - 642001.
Approved by Chairman Academic council	Dr. R. Manickachezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 1A1</td><td>Title</td><td>Batch:</td><td>2026 - 2029</td></tr>
<tr><td rowspan="2">GE I – Allied I : Computer Applications – I Programming Lab in Advanced Excel with Power BI</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>4</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes Mapping with PO's

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and workbooks	PO1 (3), PO2 (2), PO11 (1)
CO2	Understand the knowledge on how to work with Custom Data Formation and Validation:	PO3 (3), PO4 (2), PO10 (3)
CO3	Apply to know the uses and applications of Excel:	PO3 (3), PO5 (2), PO10 (3), PO8 (1)
CO4	Make the students know how to create formatting and filtering	PO4 (3), PO5 (2), PO10 (3), PO6 (2)
CO5	Evaluate the knowledge on how to work with Custom Lists	PO3 (3), PO4 (2), PO10 (3), PO14 (1), PO15 (1)

Mapping

POs/COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	1	-	-	-	-
CO2	-	-	3	2	-	-	-	-	-	3	-	-	-	-	-
CO3	-	-	3	-	2	-	-	1	-	3	-	-	-	-	-
CO4	-	-	-	3	2	2	-	-	-	3	-	-	-	-	-
CO5	-	-	3	2	-	-	-	-	-	3	-	-	-	1	1

3-High; 2-Medium; 1-Low

S.No	Content	Hours
1	Create Worksheets and Workbooks	30
2	Format Worksheets and Workbooks	
3	Customize Options and Views for Worksheets and Workbooks	
4	Apply Custom Data Formats and Validation	
5	Configure Data Validation	
6	Apply Conditional Formatting and Filtering	
7	Create Conditional Formatting Rules that Use Formulas	
8	Create and Modify Custom Workbook Elements	
9	Sharing Workbooks & Tracking Changes	
10	Protecting Sheets/Workbooks/File	
11	Sorting by Top to Bottom/Left to Right	
12	Creating/Deleting Custom List	
13	Sort by Using Custom List	
	Total Contact Hours	**30**

TextBook:

1. Adam Ramirez (2020), *Excel Formulas and Functions*, Caprioru Publication

Reference Books:

1. Sima Alex (2019), *Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel*, Caprioru Publication
2. Ritu Arora (2016), *Advance Excel 2016 Training Guide*, BPB Publications

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head, Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c, Nallamuthu Gounder Mahalingam College, Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 1A2			Title	Batch:	2026 - 2029
				GE I ALLIED I Introduction to Computers	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

1. Know the basics of computer systems and information technology.

2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system.

3. Aware of different programming languages.

4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.

5. Make the students to develop the applications of computer information system in various business fields.

Course Outcomes Mapping with PO's

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	PO1 (3), PO2 (2), PO10 (2)
CO2	Recall and remember the different types of computers available in business industries.	PO1 (3), PO11 (1)
CO3	Aware of different programming and machine level languages and steps to develop computer programmes.	PO3 (2), PO4 (2), PO10 (3), PO11 (1)
CO4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	PO1 (2), PO5 (2), PO10 (3), PO7 (1)
CO5	Create the applications of computer information system in various business fields.	PO3 (3), PO4 (2), PO10 (3), PO8 (1), PO15 (1)

Mapping

POs/COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	2	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	1	-	-	-	-
CO3	-	-	2	2	-	-	-	-	-	3	1	-	-	-	-
CO4	2	-	-	-	2	-	1	-	-	3	-	-	-	-	-
CO5	-	-	3	2	-	-	-	1	-	3	-	-	-	-	1

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	**HARDWARE AND SOFTWARE** Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.	12
II	**COMPUTER SYSTEMS** Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems.	12
III	**COMPONENTS OF COMPUTERS AND SOFTWARE** Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme	12
IV	**OPERATING SYSTEMS** Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.	12
V	**SYSTEM ANALYSIS AND DESIGN** System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.	12
	Total Contact Hours	**60**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book(s)
Computer and common sense-Roger Hunt and John Shellery
Using Micro Computers- Brightman and Dimsdale
P.c.Software made simple-R.K.Taxali
Reference Books
Introduction to computers-Alexis Leon and Mathews Leon
Information technology for management-Henry C.Lucas
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
https://www.youtube.com/watch?v=Qy064xFEW64
https://www.youtube.com/watch?v=0fbNLQjNltE
https://www.youtube.com/watch?v=dx1-_4tlJus

Course Designed by	Dr. D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 103			Title	Batch:	2026 – 2029
				CC III : Business Management	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To have basic knowledge in the concepts involved in management

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO Number	CO Statement	PO Mapping
CO1	To recollect the use of business terms and concepts.	PO1 (3), PO2 (2)
CO2	To understand the various functions of management	PO3 (3), PO4 (2)
CO3	To review the leadership skills and styles to maximize employee productivity	PO3 (2), PO8 (2)
CO4	To acquaint students with various techniques of controlling and co-ordination of management	PO2 (2), PO8 (3), PO14 (2)
CO5	To execute the practical and creative thinking to improve the decision making process.	PO4 (3), PO5 (2)

Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	2	-	-	-	-	2	-	-	-	-	-	-	-
CO4	-	2	-	-	-	-	-	3	-	-	-	-	-	2	-
CO5	-	-	-	3	2	-	-	-	-	-	-	-	-	-	-

H-High; M-Medium; L-Low

Unit	Contents	No. of Hours
I	**Introduction to Management** Management Definition – Functions – Contribution of F.W.Taylor–Henry Fayol - Indian Business Model: Family Base- High Level of Savings- Self-Employment- Highly Entrepreneurial Nature- Non-corporate Sector as the Core of the Economy- Community Orientation and Higher Social Capital- Faith and Relationship in Economic Affairs- A Society-driven Economy- Driven by Norms and Values.	12
II	**Planning** Planning–Meaning –Nature and Importance of Planning –Planning promises –Methods and Types of plans–Decision Making.	12
III	**Organization** Organization–Meaning, Nature and Importance–Process of Organization– Principles of Sound Organization–Organization Structure–Span of Control–Organization Chart- Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.	13
IV	**Motivation** Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.	11
V	**Techniques of Control** Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control –Techniques of Control	12
	Total	**60**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C. B. Gupta	Business Management	Sultan Chand & Sons, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.C.Saksena	Principles of Business Management	Sahitya Bhawan Publication	2019
2	Dinker Pagare	Principles of Management	Sulsan Chand & Sons.	2018
3	T. Ramasamy	Principles of Management,	Himalaya Publishing House Pvt. Ltd.	2017
4	Dr.C.N Sontakki,	Principles of Management	Kalyani Publishers, New Delhi.	2010

Course Designed by	Dr. .J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			**Programme Title:**	**Bachelor of Commerce (Professional Accounting)**	
Course Code:	26UPA 204			**Title**	**Batch:**	2026 - 2029
					Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	4	**CC IV : HIGHER FINANCIAL ACCOUNTING**	**Credits:**	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

CO No	CO Statement	PO Mapping
CO1	To recollect rules for admission, retirement and death of a partner.	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand settlement of accounts on death of partners.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine insolvency of partner and sale of firm.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse branch and departmental accounting procedures.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply hire purchase and installment accounting rules.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

High - 3, Moderate - 2, Low - 1

Unit	Contents	Hours
I	**Admission of Partner** Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Profit Distribution – Capital Adjustments.	18
II	**Retirement and Death of a partner** Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*- Memorandum Revaluation Account - Treatment	18

	of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only) Death of Partner - Executor's Account -	
III	**Dissolution of firm, Insolvency of partner and Sale of firm** Dissolution of firm - Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company	18
IV	**Branch and Departmental accounts** Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	18
V	**Hire Purchase and Installment accounting** Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	18
	Total Contact Hours	**90**

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain and Narang (2019),	Advanced Accounting	Kalayani Publishers,Chennai	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Reddy and Murthy	Financial Accounting.	Margham Publications, Chennai,.	2019
2.	Shukla, M.C, Grewal, T.S and Gupta,	Advanced Accountancy	S.Chand and Company, New Delhi	2019
3.	P.C.Tulsian	Financial Accounting	S.Chand and Company, New Delhi	2019.

Course Designed by	Dr. S. B. Gayathri	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce · PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		**Programme Title:**	**Bachelor of Commerce (Professional Accounting)**	
Course Code:	26 UPA 205		**Title**	**Batch:**	2026 - 2029
			CC V : COMMERCIAL LAW	**Semester:**	II
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.** -		**Credits:**	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

CO–PO Mapping

CO No	CO Statement	PO Mapping
CO1	To remember rules and issues relating to business law.	PO1 (2), PO2 (3), PO3 (3)
CO2	To understand fundamentals of commercial law.	PO2 (3), PO3 (3), PO5 (2)
CO3	To evaluate legal principles for solving business problems.	PO1 (3), PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse legal framework of LLP.	PO2 (2), PO4 (3), PO5 (2), PO7 (2)
CO5	To apply business law in decision making.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	3	-	2	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Indian contract act 1872:** Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	14

II	**Consideration** Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. **Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Name and Signaturercion – Undue Influence – Fraud – Mistake and Misrepresentation.	16
III	**Performance of Contract** Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types - Rules Regarding Contingent Contract.	15
IV	**Negotiable Instrument Act 1881** Meaning – Classification of Negotiable Instrument - Promissory Notes – Bills of Exchange – Cheque – Kinds — Dishonour of Cheque – Presentation of Instrument – Endorsement	16
V	**LLP and Sale of Goods Act 1930** Limited Liability Partnership act 2008 - Salient Features of LLP- Difference between LLP and Partnership – Merits and demerits - The Sale of Goods Act 1930- Performance of contract of sale – Rights of unpaid seller.	14
	Total Contact Hours	**75**

Pedagogy : Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods: Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Kapoor, N.D.	Business Law (as per CBSC Syllabus	Sultan Chand and Sons, New Delhi,	2020

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Pillai and Bhavathi, R.S.N	Business Law.	Sultan Chand and Company	2017
2.	Arun Kumar Sen.	Commercial Law	Kolkata,The world press Pvt Ltd.	2018
3.	Bharath N.Basrani Chandresh B. Mehta	Business Law	Himalaya Publishing House	2019.

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642001
Approved by Chairman Academic council	Dr. R. Manickachezian	R. M Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 2A1			Title	Batch:	2026 - 2029
				GE II ALLIED II – Business Mathematics& Statistics	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	3

Course Objective

To test the grasp of elementary concepts in Mathematics, Statistics and application of the same as useful quantitative tools

Course Outcomes Mapping with PO's

CO No	CO Statement	PO Mapping
CO1	To remember mathematical tools in business.	PO1 (3), PO2 (3), PO11 (1)
CO2	To understand calculus and financial mathematics.	PO1 (3), PO3 (3), PO5 (2)
CO3	To apply sampling techniques.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse statistical tools.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate regression analysis.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO/ PO															
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	3	-	2	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Sets & Functions** Sets, Functions and Relations - Limits and Continuity – Intuitive Approach	15
II	**Sequence and Series, Simple and Compound Interest** Arithmetic and geometric progressions - Simple and Compound Interest including annuity – Applications.	14
III	**Measures of Central Tendency** Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic Mean, Standard deviation, Quartile deviation, Correlation and Regression	16

IV	**Sampling Theory** Sampling Theory - Basic Principles of sampling theory - Comparison between sample survey and complete enumeration, Errors in sample survey - Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.	15
V	**Index Numbers** Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.	15
	Total Contact Hours	**75**

Distribution of Marks: Theory 20% Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta S.P	Statistical Methods	Sultan Chand & Sons, New Delhi	2007
2	Navanitham, P.A	BusinessMathematics &Statistics	Jai Publishers,Trichy-21	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alience Mani	Fundamentals of Business statistics	Supreme Publishing house	1999
2	Vittal P.R	Business statistics	Margham Publications, Chennai	2001

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D. Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 2A2			Title	Batch:	2026 - 2029
				GE II ALLIED II – SPSS Packages	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

1) To train students in SPSS Software
2) To expose the students to the analysis of statistical data

CO–PO Mapping

CO No	CO Statement	PO Mapping
CO1	To understand SPSS environment.	PO1 (3), PO2 (2), PO11 (1)
CO2	To define statistical variables.	PO1 (3), PO3 (2), PO5 (2)
CO3	To enter and manage data.	PO3 (3), PO4 (3), PO10 (2)
CO4	To perform statistical analysis.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To interpret SPSS outputs.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	3	-	2	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Introduction** Data handling: open SPSS data file – save – import from other data source – data entry – labeling for dummy numbers - recode in to same variable – recode in to different variable – transpose of data – insert variables and cases – merge variables and cases.	15
II	**Data handling** Data handling: Split – select cases – compute total scores – table looks – Changing column - font style and sizes	15
III	**Diagrammatic representation** Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram –	15

	Frequency Table – Histogram – Scatter diagram – Box plot.	
IV	**Descriptive Statistics** Descriptive Statistics - Mean, Median, Mode, SD- Skewness- Kurtosis. Correlation – Karl Pearson's and Spearman's Rank Correlation , Regression analysis: Simple and Multiple Regression Analysis [Enter and stepwise methods]	15
V	**Testing of Hypothesis** Testing of Hypothesis: Parametric – One sample – Two sample Independent t – test – Paired t – test. Non – parametric: One sample KS test- Mann-Whitney U test – Wilcoxon Signed Rank test - Kruskal Wallis test – Friedman test- Chi- square test. Analysis of variance: One way and Two way ANOVA.	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

References:

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/ welcome/

2. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.

3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc

. 4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

Course Designed by	Dr. D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	R. M Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 2S2</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="2">SEC I Naan Mudhalvan: AI in Accounting</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To provide students with basic knowledge of Artificial Intelligence and its applications in accounting for efficient financial management and decision-making.

CO–PO Mapping

CO No	CO Statement	PO Mapping
CO1	To understand AI concepts in accounting.	PO1 (3), PO2 (2), PO11 (1)
CO2	To explain AI applications in accounting.	PO1 (3), PO3 (2), PO5 (2)
CO3	To apply AI tools in accounting tasks.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse AI-based decision systems.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate ethical issues in AI.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	3	-	2	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Introduction to AI in Accounting** : Meaning of Artificial Intelligence - Evolution and scope of AI - Importance of AI in accounting - Traditional vs AI-based accounting - Applications, benefits, and limitations of AI	6
II	**AI in Bookkeeping, Taxation and Auditing :** AI in bookkeeping and ledger maintenance - Automated data entry and invoice processing - AI in tax computation and compliance - Fraud detection and error identification - AI in auditing and compliance	6
III	**AI Models and Accounting Tools :** AI models used in accounting - Machine Learning basics - Rule-based and expert systems - Predictive analytics - Popular AI accounting software	6
IV	**AI Implementation in Accounting :** Implementation of AI systems - Integration with accounting software - Managing AI-based accounting systems - Challenges in AI adoption - Role of accountants in AI	6

	environment	
V	**AI in Financial Analysis and Ethics :** AI in financial analysis - Budgeting and forecasting using AI - Strategic decision-making - Ethical issues and data security - Future of AI in accounting	6
	Total Contact Hours	**30**

Pedagogy :

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title of the Book	Publishers / Edition	Year of Publication
1.	Rajiv Chopra	Artificial Intelligence and Accounting	PHI Learning, New Delhi	2021
2.	Tom Taulli	Artificial Intelligence Basics: A Non-Technical Introduction	Apress, USA	2019

Reference Books:

S.No	Author	Title of the Book	Publishers / Edition	Year of Publication
1.	Stuart Russell & Peter Norvig	Artificial Intelligence: A Modern Approach	Pearson Education	2021
2.	Efraim Turban et al.	Decision Support and Business Analytics Systems	Pearson Education	2018
3.	Kevin Dowd & David Blake	Financial Risk Management with Artificial Intelligence	Wiley	2020
4.	Deloitte	AI in Accounting and Audit	Deloitte Insights	2019

Course Designed by	Dr.D.Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA.
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 306</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="2">CC VI : CORPORATE ACCOUNTING</td><td>Semester:</td><td>III</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>6</td><td>Tutorial Hrs./Sem.</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication.

CO–PO Mapping

CO No	CO Statement	PO Mapping
CO1	To understand corporate accounting concepts.	PO1 (3), PO2 (2), PO11 (1)
CO2	To explain issue and redemption of shares.	PO1 (3), PO3 (2), PO5 (2)
CO3	To prepare company financial statements.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse valuation of shares and goodwill.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate liquidation of companies.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	3	-	2	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Share Capital** Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium- Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
II	**Preference Share and Debentures** Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	18
III	**Financial Statement of Companies** Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form – Schedule III of Companies Act 2013) Calculation of Managerial Remuneration (Basic adjustments).	18
IV	**Valuation of Shares and Goodwill** Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
V	**Liquidation of Companies** Insolvency and Bankruptcy Act (Theory Only) - Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Accounts.	18
	Total Contact Hours	**90**

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods: Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications.	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Gupta R.L and Radha Swamy. M.	Corporate Accounts, Theory Method and Applications	New Delhi , Sultan Chand and Company	13th edition, 2019
2.	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications.	2018
3.	Dr.M.Shukla and Dr.K.L. Gupta.	Corporate Accounting	Sahitya Bhawan Publications.	2019.

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Pogramme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 307			Title	Batch:	2026 – 2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC VI : INCOME TAX	Semester:	III
					Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect the fundamental concept of Income Tax Act 1961	PO1 (2), PO2 (3), PO3 (3), PO4 (2), PO5 (3), PO6 (1), PO7 (2), PO8 (3)
CO2	To get the idea of the various sources of incomes	PO1 (3), PO2 (3), PO3 (3), PO4 (2), PO5 (3), PO6 (2), PO7 (3), PO8 (3)
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	PO1 (3), PO2 (2), PO3 (3), PO4 (2), PO5 (3), PO6 (2), PO7 (3), PO8 (2)
CO4	To evaluate individual income computation statement	PO1 (3), PO2 (3), PO3 (3), PO4 (2), PO5 (3), PO6 (2), PO7 (3), PO8 (3)
CO5	To prepare aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act	PO1 (3), PO2 (3), PO3 (2), PO4 (2), PO5 (3), PO6 (1), PO7 (3), PO8 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	2	3	3	2	3	1	2	3	-	-	-	-	-	-	-
CO2	3	3	3	2	3	2	3	3	-	-	-	-	-	-	-
CO3	3	2	3	2	3	2	3	2	-	-	-	-	-	-	-
CO4	3	3	3	2	3	2	3	3	-	-	-	-	-	-	-
CO5	3	3	2	2	3	1	3	3	-	-	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Income Tax** Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	18
II	**Income from Salaries** Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment – Retrenchment compensation - Deductions out of Gross Salary.	18
III	**Income from House Property** Annual Value Computation - Let out House and Self-Occupied House-Income from Capital Gains- Short-term and long- term Capital Gains – Exempted Capital Gains.	18
IV	**Profits and Gains of Business and Profession** Business Vs. Profession - Computation of Profits and Gains of Business - Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
V	**Income from other Sources** General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hours	**90**

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi.	Current Edition 2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang (2023)	Principles of Business Management	Sahitya Bhawan Publication	2023
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Navman Prakashan Aligarh.	Current Edition 2023
3	Dr. H.C. Mehrotra, Dr. S.P. Goyal	Income Tax Procedure & Practice	Sahithya Bhavan Publisher	2023

Note:

Problems shall be confined to Residential Status , Scope of total income, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	26 UPA 308			Title	Batch	2026-2029
				CC VIII : Company Law and Secretarial Practice	Semester	III
Hrs/Week	5	Tutorial Hrs/Sem.	-		Credits	3

Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To recollect the concept about Company and its promotions under Companies Act 2013	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary	PO1 (3), PO3 (2), PO5 (2)
CO3	To prepare the documents maintained under Companies Act 2013	PO3 (3), PO4 (3), PO10 (2)
CO4	To prepare the correspondence relating to meetings and evaluate the process from formation to winding up of the company	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To train the students in secretarial aspects relating to the procedures of Company Law	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

CO/PO Matrix

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	-	2	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Company**: Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.	15
II	**Memorandum & Articles:** Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	15
III	**Directors & Prospectus:** Board of Directors- Appointment - Qualification - Powers- Duties –Liabilities of Directors-Prospectus- Definition – Types of prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of - the company secretary related to Commencement stage.	15
IV	**Meeting:** Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda – Quorum – Minutes –Notice - Duties of a Company Secretary relating to the Meetings – Drafting of correspondence relating to the meetings	15
V	**Winding up of Company:** Meaning and Modes of Winding up – Voluntary winding up – Compulsory winding up-Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor N.D	"Company Law and Secretarial Practice"	Sultan Chand & Sons, New Delhi	31st Revised Edition 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor N.D.	Guide to the Companies Act	Nagpur Wadhwa And Company.	2019
2	Avtar Singh	Company Law	Eastern Book Company Lucknow	2018
3	Ashok K. and Bagrial, A.K	Company Law	New Delhi, Vikas Publishing House	2018

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce - PA.
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	26UPA 3A1			Title	Batch: 2026 - 2029
					Semester: III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	GE III ALLIED III : Computer Applications – II Programming lab in Tally	Credits: 4

Course Objective

To develop the computerized accounting Knowledge

Course Outcomes Mapping with PO's

CO No	CO Statement	PO Mapping
CO1	To keep in mind the basic ledgers in Tally	PO1 (3), PO2 (3), PO3 (3)
CO2	To remember the Computerized accounting through various vouchers	PO1 (3), PO3 (2), PO5 (2)
CO3	To recollect the previous year's company transactions and data	PO3 (3), PO4 (3), PO10 (2)
CO4	To deploy the company reports digitally	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To verify the financial statements	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	-	2	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit I	**Accounting Information - Level I**		
	Company Creation/Alteration/Deletion Group ledger creation/Alteration/Deletion Voucher preparation/Alteration/Deletion Receipt (14)	Report-Ledger summary-Group summary- Trial Balance – P&L A/C – Balance Sheet with adjustment without adjustment	14
Unit II	**Inventory Information I**		
	Units of Measurement –	Stock summary- Item wise-	14

	Simple/Composite Stock item/ stock group/ category Godown Creation/Alteration/Deletion	Group wise – Godown wise-Category wise	
Unit III	**Accounting information - Level II**		
	Bill wise details Interest calculations Bank Reconciliation Statement Cost categories/ cost center	Party balance with interest	14
Unit IV	**Inventory Information II**		
	Stock Journal (Input/ Output)	Stock summary	14
Unit V	**Employee payroll and GST**		
	GST Calculation	GST – 3B E-Way Bill	14
Total Hrs			**70**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Tally Solution Ltd	Tally ERP 9 with GST	E Smart Advanced Technologies, Coimbaote	2019

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 3A2			Title	Batch:	2026 - 2029
				GE III :ALLIED III : Visual Basics	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.			Credits:	4

Course Objective

1. To acquire the knowledge on application of Visual basic.
2. To apply the concepts of vb in business applications.
3. To develop programs using visual basic.
4. To design the form for performing programs in IDE environment.

CO No	CO Statement	PO Mapping
CO1	Understand the basic concepts of computer applications using Visual Basic	PO1 (3), PO2 (3), PO3 (3)
CO2	Create different databases using Access application for developing business transactions	PO1 (3), PO3 (2), PO5 (2)
CO3	Gain knowledge on creating databases using Oracle	PO3 (3), PO4 (3), PO10 (2)
CO4	Apply Oracle statements to extract particular data	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	Develop employee and salary databases using Oracle	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

CO/PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	-	2	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

List of Programmes

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function
3. Design a form to display an advertisement banner using image box control with string function.

4. Design a form to compute cost of capital using finance function in visual basic using check box.
5. Design a form to perform working capital analysis by declaring finance function using flex grid control.
6. Design a form to display Break-even analysis using line and chart controls, by declaring variables. Design a form to present product details like purchases, sales, profit,etc by declaring array functions and present the details in a rich text box(RTF).
7. Design a form to display Product Life Cycle using slider control.
8. Design a Pay Slip for an organization and create a data base using SQL and Data Control.
9. Design the form to display the highlights of the budget using option button and animation.
10. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1 https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s

2 https://www.youtube.com/watch?v=uTy_qBKr5mE

3 https://www.youtube.com/watch?v=PldGe0-FnI8

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 3N1			Title	Batch:	2026 – 2029
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Extra Departmental Course– 1 Fundamentals of Accounting and Auditing	Semester:	III
					Credits:	2

Course Objective

To understand Accounting and Auditing in Business

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To remember the bookkeeping fundamentals	PO1 (3), PO2 (3), PO3 (3)
CO2	To be aware of auditing principles	PO1 (3), PO2 (2), PO5 (2)
CO3	To apply accounting and auditing in business	PO3 (3), PO4 (3), PO10 (2)
CO4	To create knowledge about audit report	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate the company's financial position	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

CO/PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	-	-	2	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Basic of Accounting (Theory only):** Accounting terminology- rules of double entry book keeping- -Capital and Revenue income and Expenditure	6
II	**Principles of Accounting (Theory only):** Meaning-Definition-Classification of accounting-objectives-functions-Concepts and Conventions	6
III	**Branches of Accounting(Theory only):** Financial Accounting – Basics of Partnership and Company Accounting-Cost Accounting-Objectives-Functions-Management Accounting - Objectives-Functions.	6
IV	**Auditing:** Concepts and Objectives– Principles of Auditing– Types of Audit– Evidence in Auditing– Audit Programmes .	6
V	**Audits and Auditor's Reports:** Internal Audit– Statutory Auditor: Appointment, Qualification, Rights and Duties– Secretarial Audit: An Overview– Cost Audit: An Overview– Auditor's Report: Meanings, Contents, Types, Qualifications	6
	Total Contact Hours	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications	2019
2	B.N. Tandon	A Hand book of Practical Auditing	S. Chand Publication, New Delhi	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.T.R.Sharma	Auditing	Sahitya Bhawan Publications	2020
2	Dr.S.M.Shukla	Financial Accounting	Sahitya Bhawan Publications	2019
3	P. Parthasarathy	Auditing	Vrinda Publications (P) Ltd	2014

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D. Associate Professor & Head Department of Commerce - P.A. NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="3">Course Code:</td><td rowspan="3" colspan="3">26 UPA 3N2</td><td rowspan="3">Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td>Semester:</td><td>III</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>1</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Extra Departmental Course– 1

Elements of Company Law</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To enable the student to gain knowledge about company law

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect knowledge and expertise in company law	PO1 (3), PO2 (3), PO3 (2)
CO2	To understand contemporary perspectives in existing laws	PO1 (3), PO2 (2), PO3 (2)
CO3	To review the functioning and execution of company law in practice	PO3 (3), PO4 (3), PO10 (2)
CO4	To study the procedures followed for winding up of a company	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To execute the company relations in practice	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

CO/PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Units	Content	Hours
I	**Introduction about Company:** Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics.	6
II	**Memorandum of Association & Articles of Association:** Meaning – *purpose* – Doctrine of Ultravires – alteration of memorandum- **Articles of Association:** Meaning – Contents – Alteration of Articles of Association	6
III	**Share Capital and Prospectus :** Kinds of Shares – Voting Rights – Borrowing powers of companies **Prospectus :** Meaning – Definition – Contents – Misstatement in Prospectus – liability	6
IV	**Meetings and Resolutions** – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special.	6
V	**Winding up:** Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.	6
	Total Contact Hours	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D KAPOOR	Elements of Company Law	Sultan Chand & Sons New Delhi	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.P.S.Gogna	A Textbook of Company Law	Sultan Chand & Sons New Delhi	2016
2	Bagrial A.K	Company Law	Vikas Publishing House	2010

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce NGM College (Autonomous), Pollachi
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26UPA3VA			Title	Batch:	2026 - 2029
				VA C - I Entrepreneurial Development	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

On successful completion of this course, the student will be well versed the Concept relating to Entrepreneurship, Knowledge about the finance institution.

Course Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect the activities of an entrepreneur	PO1 (3), PO2 (3), PO3 (3), PO4 (3), PO5 (3), PO6 (2), PO7 (3), PO8 (3)
CO2	To understand the procedures and process of start-ups	PO1 (3), PO2 (3), PO3 (2), PO4 (2), PO5 (3), PO6 (3), PO7 (3), PO8 (3)
CO3	To analyse the local and global business environment	PO1 (3), PO2 (2), PO3 (2), PO4 (2), PO5 (2), PO6 (3), PO7 (3), PO8 (3)
CO4	To apply government schemes and benefits in business	PO1 (2), PO2 (3), PO3 (3), PO4 (3), PO5 (3), PO6 (3), PO7 (3), PO8 (2)
CO5	To develop idea generation and innovative skills	PO1 (3), PO2 (3), PO3 (3), PO4 (2), PO5 (1), PO6 (3), PO7 (2), PO8 (2), PO15 (2)

CO–PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	3	3	3	3	2	3	3	-	-	-	-	-	-	-
CO2	3	3	2	2	3	3	3	3	-	-	-	-	-	-	-
CO3	3	2	2	2	2	3	3	3	-	-	-	-	-	-	-
CO4	2	3	3	3	3	3	3	2	-	-	-	-	-	-	-
CO5	3	3	3	2	1	3	2	2	-	-	-	-	-	-	2

3-High; 2-Medium; 1-Low

NOTE: 30hrs Extra hrs paper

Units	Content	Hrs
I	**Introduction & Concept of Entrepreneurship** Concept of Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP	10
II	**Women entrepreneur, Incentives and subsidies** Women entrepreneur & rural entrepreneur – Incentives and subsidies – Subsidied services – subsidy for market – Transport – subsidy – seed capital assistance – Taxation benefit to SSI role of entrepreneur in Export promotion and import substitution	10
III	**Project Identification, Project formulation** The start-up process, Project identification – selection of the product. Project formulation – evaluation – feasibility analysis, Project Report	10
	Total Contact Hours	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	NP Srinivasan and CB Gupta	Entrepreneurial Development	Sultan Chand & Sons	1 January 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Renu Arora & S.K.Sood	Fundamentals of Entrepreneurship and Small Business	Kalyani Publishers	2013
2	P.Saravanavel	Entrepreneurial Development	Margham Publication	2020

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL I/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 409		Title	Batch:	2026 – 2029
			CC IX : HIGHER CORPORATE ACCOUNTING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem. 4		Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To remember the concepts of amalgamation and absorption of companies.	PO1 (3), PO3 (3), PO7 (2), PO8 (2), PO15 (2)
CO2	To understand the accounting procedures for reconstruction of companies.	PO1 (3), PO3 (3), PO4 (2), PO7 (2), PO15 (2)
CO3	To examine the financial statement of the Banking companies.	PO1 (3), PO3 (3), PO4 (3), PO10 (2)
CO4	To appraise the knowledge in the Insurance Companies accounts.	PO1 (3), PO3 (3), PO4 (2), PO10 (2)
CO5	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	3	-	-	-	2	2	-	-	-	-	-	-	2
CO2	3	-	3	2	-	-	2	-	-	-	-	-	-	-	2
CO3	3	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	3	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO5	3	-	3	3	2	-	2	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Amalgamation, Absorption of companies** Accounting for Amalgamation (AS14) and Absorption of Companies.	18
II	**Reconstruction of Companies** Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18

III	**Banking Company Accounts (Banking Regulation Act 1949)** Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	18
IV	**Insurance Company Accounts (IRDA Act 1999)** General Insurance – Revenue account- Net Revenue Account- Profit and loss account - Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	18
V	**Holding Company Accounts** Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	18
	Total Contact hrs	**90**

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS EDITION	YEAR
1	Jain, S.P and Narang, K.L	Advanced Accountancy	Kalyani Publishers	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS EDITION	YEAR
1	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications	New Delhi, Sultan Chand and company	13th Revised Edition 2019
2	Reddy and Murthy	Corporate Accounting	Margham Publications, Chennai	2019
3	S.N Maheshwari,	Corporate Accounting	S. Chand & Co.	2019

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous) Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKACHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 410</td><td>Title</td><td>Batch:</td><td>2026 - 2029</td></tr>
<tr><td rowspan="2">CC X: INDIRECT TAXATION</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To remember the rules and regulation of indirect taxation.	PO1 (3), PO2 (2), PO3 (3), PO7 (2), PO15 (2)
CO2	To understand the rules for registrations and its exemptions in taxation.	PO1 (3), PO2 (3), PO3 (3), PO4 (2), PO7 (2)
CO3	To implement GST and its working mechanisms.	PO1 (3), PO2 (3), PO3 (3), PO4 (3), PO10 (2)
CO4	To analyze and resolve tax problems.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO10 (2)
CO5	To generalize the procedural aspects under different applicable statutes related to GST.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	3	-	-	-	2	-	-	-	-	-	-	-	2
CO2	3	3	3	2	-	-	2	-	-	-	-	-	-	-	-
CO3	3	3	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	3	-	3	3	2	-	2	-	-	2	-	-	-	-	-
CO5	3	-	3	3	2	-	2	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Indirect Taxes** Meaning and Nature- Special features of Indirect Taxes - Types -Course Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.	15
II	**Introduction and Scope of Customs Law in India** The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
III	**Goods and Services Tax** Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST-Taxes subsumed under State Goods and Services Tax Act 2017-Taxes subsumed under Central Goods and Services Tax Act 2017.	15
IV	**Levy and Collection under SGST/CGST Acts** Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply-Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	15
V	**Levy and Collection under the Integrated Goods and Service Tax Act 2017** Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter- State Supply and Intra-State Supply- Place of Supply of Goods or Services-Zero-Rated Supply.	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy & Y. Hari Prasad Reddy .T.S	Indirect Taxes.	Margham Publications, Chennai.	2020
2.	Datey, V.S.	Indirect Taxes.	Indirect Taxes.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamal Garg Neeraj Kumar Sehrawat CA	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi.	2020
2	Balachandran, V	Indirect Taxation	New Delhi, Sultan Chand and Sons.	2020
3	Mittal, J.K.	Law Practice and Procedures of Service Tax	New Delhi, Jain Book Agency	2020
4	RadhaKrishnan	Indirect Taxation	New Delhi, Kalyani Publishers	2020

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	26 UPA 411		Title	Batch:	2026 - 2029	
			CC XI: Financial Reporting	Semester:	IV	
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

- To understand and prepare basic financial statements.
- To develop practical accounting competence for employment.
- To provide basic knowledge to interpret financial statements for decision-making.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To remember the fundamental concepts of financial reporting.	PO1 (3), PO3 (3), PO7 (2), PO15 (2)
CO2	To apply relevant accounting standards to prepare basic financial statements.	PO1 (3), PO3 (3), PO4 (2), PO10 (2), PO15 (2)
CO3	To analyze financial statements to identify accounting issues and evaluate the impact.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO10 (2)
CO4	To evaluate the reliability and usefulness of financial statements.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO10 (2)
CO5	To demonstrate advanced interpretation and reporting skills.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	3	-	-	-	2	-	-	-	-	-	-	-	2
CO2	3	-	3	2	-	-	-	-	-	2	-	-	-	-	2
CO3	3	-	3	3	2	-	-	-	-	2	-	-	-	-	-
CO4	3	-	3	3	2	-	2	-	-	2	-	-	-	-	-
CO5	3	-	3	3	2	-	2	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Introduction to Financial Reporting** :Financial Reporting – definition – meaning – objectives – Difference between bookkeeping, accounting, and financial reporting – Limitations of financial statements – Users of financial statements -Importance of financial reporting for small and medium enterprises.	14
II	**Framework and Accounting Standards:** Accounting Standards – definition – meaning – objectives - Role of accounting standards in financial reporting– Role of ICAI in issuing accounting standards- Difference between AS and Ind AS– Benefits and challenges in implementation of accounting standards.	14
III	**Reporting of Financial Instruments :** Financial Instruments – definition & meaning – nature & characteristics – Importance - Financial Asset, Financial Liability and Equity – definition - Equity instruments – meaning and examples- Debt instruments – meaning and examples- Derivative instruments- Role of financial instruments in financial reporting.	14
IV	**Analysis of Financial Statements** :Financial Statement Analysis - definition – meaning – objectives – limitations – Types of Financial statements - Characteristics of good Financial statements – Comparative Financial Statements - Meaning – Common size financial statements – meaning - Difference between Comparative Statement and a Common-Size Statement - Interpretation of financial statements – basic principles & rules.	14
V	**Ethics and Technology :** Ethics in financial reporting – meaning – Importance - Ethical principles – integrity, objectivity, confidentiality, and professional competence -Consequences of unethical financial reporting -Accounting software– meaning – uses – types - Use of AI in preparation of financial statements - Limitations of AI in financial reporting.	14
	Total Contact Hours	**70**

Pedagogy : Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods: Seminar, Quiz, Assignments, Group Task.

Text Book

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR
1	Dr. Jawahar Lal, Dr. Sucheta Gauba	Financial Reporting and Analysis	Himalaya Publishing House	2018

Reference Books

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF
1	Peddina Mohana Rao	Financial Statement Analysis & Reporting	Prentice Hall of India	2011
2	Dhamija Sanjay	Financial Reporting and Analysis	Sultan Chand & Sons, New Delhi	2020

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 4A1			Title	Batch:	2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	GE IV: Allied IV Programming Lab Database Management Systems	Semester:	IV
					Credits:	2

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To understand various database systems and SQL models.	PO1 (3), PO3 (2), PO6 (2)
CO2	To provide knowledge about SQL features and query calculus.	PO1 (3), PO3 (3), PO6 (2)
CO3	To apply SQL DDL commands for table creation and manipulation.	PO1 (3), PO3 (3), PO10 (2)
CO4	To analyse SQL DML commands for real-world data handling.	PO1 (3), PO3 (3), PO4 (2), PO10 (2)
CO5	To apply advanced SQL features in complex business scenarios.	PO1 (3), PO3 (3), PO4 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	2	-	-	2	-	-	-	-	-	-	-	-	-
CO2	3	-	3	-	-	2	-	-	-	-	-	-	-	-	-
CO3	3	-	3	-	-	-	-	-	-	2	-	-	-	-	-
CO4	3	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO5	3	-	3	2	-	-	-	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

S.No	Content	Hours
1	Design **Project** and **Employee** tables with constraints.	30
2	Build **Warehouses** and **Boxes** tables.	
3	Construct **Pieces, Providers,** and **Provides** tables.	
4	Develop **Manufacturers** and **Products** tables.	
5	**Formulate Department** and **Employee** tables.	
6	Prepare **Movies** and **MovieTheaters** tables.	
7	Establis **Books** (BookID, Title, Author, Year, Price) and **Members** (MemberID, Name, Dept).	
8	Set up **Accounts** (AccNo, Name, Balance) and **Transactions** (TxnID, AccNo, Amount, Type).	
9	Organize **Customers** (CustID, Name, City) and **Sales** (SaleID, CustID, Product, Amount).	
10	Define **Students** (RollNo, Name, Dept, Year) and **Courses** (CourseID, Name, Credits).	
	Total Contact Hours	**30**

TextBook:

1. "Database System Concepts", 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.

2. An introduction to Database Systems", C J Date, Pearson.

Reference Books:

1. "Modern Database Management", Hoffer , Ramesh, Topi, Pearson
2. "Principles of Database and Knowledge – Base Systems", Vol 1 by J. D. Ullman, Computer Science Press

Course Designed by	Dr.N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D. Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

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<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 4A2</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="3">GE IV Allied IV Web Designing</td><td>Semester:</td><td>IV</td></tr>
<tr><td rowspan="2">Lecture Hrs./Week or Practical Hrs./Week</td><td rowspan="2">4</td><td rowspan="2">Tutorial Hrs./Sem.</td><td rowspan="2">-</td><td rowspan="2">Credits:</td><td rowspan="2">3</td></tr>
<tr></tr>
</table>

Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

Course Outcomes Mapping with PO's (CO)

On the successful completion of the course, students will be able

CO No	CO Statement	PO Mapping
CO1	To understand fundamentals of internet and web designing.	PO1 (3), PO3 (2), PO6 (2)
CO2	To understand HTML and web page creation concepts.	PO1 (3), PO3 (3), PO10 (2)
CO3	To apply HTML skills in practical web page creation.	PO1 (3), PO3 (3), PO4 (2), PO10 (2)
CO4	To analyze and develop real-world websites.	PO1 (3), PO3 (3), PO4 (2), PO5 (2), PO10 (2)
CO5	To evaluate link creation and website interconnectivity.	PO1 (3), PO3 (3), PO4 (2), PO5 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	2	-	-	2	-	-	-	-	-	-	-	-	-
CO2	3	-	3	-	-	-	-	-	-	2	-	-	-	-	-
CO3	3	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO4	3	-	3	2	2	-	-	-	-	2	-	-	-	-	-
CO5	3	-	3	2	2	-	-	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

Content

1. Write a HTML code for designing a web page for system configuration
2. Create a HTML document to show the important HTML tags
3. Design a web page to show the subject covered in the first year
4. Create a web page to list out the features of mobile phones using DIV element
5. List out the names of software companies using ordered list
6. List out the educational website using unordered list
7. Design a web page using Nested list.
8. Develop a web page to show the definition list using HTML tags
9. Create an advertisement of a product using HTML tags
10. Generate a web page using link within a web page
11. Develop a web page for NGM College using links for another web page
12. Generate a web page to display the weather report using table

Pedagogy

Power point Presentations, Assignment, Experience Discussion

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jo Foster	Learn HTM for Beginner	Elluminet Press	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jennifer Niederst Robbins	Learning Web Designing	O'Reilly	2012

Course Designed by	Dr.N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA. NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 4S2			Title	Batch:	2026 - 2029
				SEC II Naan Mudhalvan Intellectual Property Rights	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To analyzes the use and distribution of financial economics resources in markets.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able

CO–PO Statements

CO No	CO Statement	PO Mapping
CO1	To understand fundamental principles of IP protection.	PO1 (3), PO3 (2), PO7 (2)
CO2	To understand principles of Trade Marks.	PO1 (3), PO3 (3), PO7 (2)
CO3	To understand legal effects of copyrights.	PO1 (3), PO3 (3), PO4 (2), PO7 (2)
CO4	To comprehend legal effects of patents and trade secrets.	PO1 (3), PO3 (3), PO4 (2), PO7 (2)
CO5	To understand IP for plant varieties and farmer's rights.	PO1 (3), PO3 (3), PO4 (2), PO7 (2), PO15 (2)

CO–PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	2	-	-	-	2	-	-	-	-	-	-	-	-
CO2	3	-	3	-	-	-	2	-	-	-	-	-	-	-	-
CO3	3	-	3	2	-	-	2	-	-	-	-	-	-	-	-
CO4	3	-	3	2	-	-	2	-	-	-	-	-	-	-	-
CO5	3	-	3	2	-	-	2	-	-	-	-	-	-	-	2

3-High; 2-Medium; 1-Low

Contents

Unit		No. of Hours
I	**Introduction to Intellectual Property** Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights	6
II	**Trade Marks** Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes	6
III	**Law of Copy Rights** Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law.	6
IV	**Law of Patents, Trade Secrets** Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation	6
V	**Protection of Plant Varieties and Farmers' Rights** Introduction - Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection	6
	TOTAL	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

	Textbooks
1	V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third edition , 2017
2	Elizabeth Verkey - Intellectual Property Law and Practice – Eastern Book Company - 2018
3	S R Myneni - Law of Intellectual Property - Asia Law House - 2021
	Reference Books
1	B.L. Wadehra - Law Relating To Intellectual Property – Universal Law Publishing House, New Delhi , 2011
2	Avtar Singh - Intellectual Property Law - Eastern Book Company - 2015

Course Designed by	Dr. D.Padma	D. Padma Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D. Associate Professor & Head Department of Commerce - PA. NGM College (Autonomous), Pollachi - 642 001
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA4N1			Title	Batch:	2026 – 2029
				Extra Departmental Course-II Introduction to Taxation	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Statements

CO No	CO Statement	PO Mapping
CO1	To understand the basic principles and concepts of taxation.	PO1 (3), PO3 (2)
CO2	To apply tax rules for computing income under various heads.	PO1 (3), PO3 (3), PO4 (2), PO10 (2)
CO3	To analyze direct and indirect tax provisions in India.	PO1 (3), PO3 (3), PO4 (3), PO5 (2)
CO4	To evaluate tax planning strategies for individuals and businesses.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2)
CO5	To demonstrate computation of tax liability with practical examples.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO10 (2), PO15 (2)

CO–PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO3	3	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	3	-	3	3	2	-	2	-	-	-	-	-	-	-	-
CO5	3	-	3	3	2	-	-	-	-	2	-	-	-	-	2

3-High; 2-Medium; 1-Low

Units	Content	Hours
I	**Tax:** A brief history of Income Tax in India, Tax structure in India – Direct Tax, Indirect Tax.	6
II	**Income tax basic concepts:** Meaning and definitions under Income Tax Act: - Previous year, Assessment year, Assessee, Person, Sources of Income, Heads of Income, Gross Total Income, Total Income.	6
III	**Indirect tax:** Customs duty – Features-Goods and Service Tax (GST) Concept, Historical background of GST, Indirect Tax structure during pre GST period, Indirect Tax structure after introduction of GST.	6
IV	**GST:** Objectives, Structure, Types of GST, Salient features of GST, Benefits of GST for business and industry, Central and State Govts, Consumers. GST rules on goods and GST rules on services. GSTIN and GSTN.	6
V	**Basics of tax filing:** Income tax return –Meaning –Benefits-Slab rate-Process of Income Tax filing -GST return-Meaning-GST rates- Process of GST filing	6
	Total Contact Hours	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. HC.Mehrotra	Income Tax Law and Practice	Sahithya Bhavan, New Delhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur and Narang	Income Tax Law and Practice	Kalyani Publishers	2020
2	CA.G.Sekar	Taxation(IPCC)-	Institute of Chartered Accountant of India	2020

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce PA,
NGM College (Autonomous) Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		**Programme Title:**	**Bachelor of Commerce (Professional Accounting)**	
Course Code:	26 UPA 4N2		**Title**	**Batch:**	2026 – 2029
Lecture Hrs./Week or Practical Hrs./Week	1	**Tutorial Hrs./Sem.** -	**Extra Departmental Course-II Elements of Contract Law**	**Semester:**	IV
				Credits:	2

Course Objective

To enable the student to gain knowledge about business law

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Statements

CO No	CO Statement	PO Mapping
CO1	To understand the fundamentals of contract law.	PO1 (3), PO3 (2)
CO2	To apply principles of valid contracts and enforceability.	PO1 (3), PO3 (3), PO4 (2)
CO3	To analyze remedies for breach of contract.	PO1 (3), PO3 (3), PO4 (3), PO5 (2)
CO4	To evaluate contracts in various business scenarios.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2)
CO5	To demonstrate practical understanding of contracts through case studies.	PO1 (3), PO3 (3), PO4 (3), PO5 (2), PO7 (2), PO15 (2)

CO–PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	3	-	3	3	2	-	2	-	-	-	-	-	-	-	-
CO5	3	-	3	3	2	-	2	-	-	-	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Contract** :Introduction– Meaning-Definition – Essential elements of a Valid contract	6
II	**Offer and acceptance**: Introduction– legal rules for offer – legal rules for acceptance –Communication- Proposal and Acceptance- - Intention to Create Legal Relationship -Formation of an Agreement - Revocation- Mode of Revocation of Offer	6
III	**Consideration** :Introduction– Definition – legal rules for consideration - Doctrine of Privity of Contract and Consideration- Its Exceptions - Unlawful Consideration and its Effect.- Adequacy of Consideration: Present, Past and Adequate Consideration	6
IV	**Capacity of contract:** Legal Disability to Enter into Contract Minors, Persons of Unsound Mind- Effects of Minors Agreement- Liability for Necessaries Supplied to the Minor- Persons disqualified by Law	6
V	**Consent:** Definition -Free Consent and Vitiating Elements- Effect on Contracts influenced by any factor Vitiating Free Consent- Mistake - Misrepresentation - Fraud - Undue Influence - Coercion	6
	Total Contact Hours	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	**N.D.Kapoor**	Elements of Business Law	Sultan Chand & sons	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.C.Kuchhal	Mercantile Law	Vikas publishing house	2012
2	P.P.S. Gonga	A textbook of Mercantile Law	Sultan Chand & sons	2010

Course Designed by	Dr. N.Sumathi	
Verified by HoD	Dr. S. B. Gayathri	Dr. S B GAYATHRI. M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 4VA			Title	Batch:	2026 - 2029
				VAC II Research Methodology	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	2*

Course Objective

To enable the students to gain knowledge about Digitalized Marketing

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to CO–PO Statements

CO No	CO Statement	PO Mapping
CO1	To demonstrate the ability to choose methods appropriate to research aims and objectives.	PO1 (3), PO2 (3), PO5 (3), PO7 (2)
CO2	To understand the limitations of particular research methods.	PO1 (3), PO2 (2), PO3 (2), PO5 (3)
CO3	To develop skills in qualitative and quantitative data analysis and presentation.	PO1 (3), PO3 (3), PO6 (3), PO10 (2)
CO4	To develop advanced critical thinking skills in research.	PO3 (3), PO4 (3), PO5 (3), PO7 (2)
CO5	To demonstrate enhanced writing and presentation skills in research.	PO2 (3), PO4 (3), PO5 (3), PO7 (3), PO15 (2)

CO–PO Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	3	-	-	3	-	2	-	-	-	-	-	-	-	-
CO2	3	2	2	-	3	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	-	-	3	-	-	-	2	-	-	-	-	-
CO4	-	-	3	3	3	-	2	-	-	-	-	-	-	-	-
CO5	-	3	-	3	3	-	3	-	-	-	-	-	-	-	2

3-High; 2-Medium; 1-Low

Note : 30 hrs Extra class hrs

Unit	Content	Hours
I	**Introduction to research process:** Meaning of research – Objectives of research - Importance of research - Steps in the process of research - Defining the research problem - Problems encountered during research process.	10
II	**Sources of data:** Primary and Secondary: Primary data: Sources of primary data - Questionnaire –characteristics of a good questionnaire - Technique of preparing a questionnaire; Training in making a google form for online survey through questionnaire method Secondary data: Sources of secondary data - Use of internet as a source of secondary data, making the students familiar to various authentic websites, portals, etc	10
III	**Data analysis:** Extracting the data from sources - Coding, classification and tabulation of the data - Data analysis (Use of basic Excel in data analysis)	10
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

Study Material Prepared by the Department of B.Com (PA), NGM College (Autonomous), Pollachi

Course Designed by	Dr.D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	R. M

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 512			Title	Batch:	2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC XII : COST ACCOUNTING	Semester:	V
					Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the concepts, elements, and methods of costing	PO1 (3), PO2 (2), PO3 (2)
CO2	To apply costing techniques for material, labor, and overhead control	PO1 (3), PO3 (3), PO4 (2)
CO3	To analyze cost sheet and prepare cost statements	PO3 (3), PO4 (3), PO5 (2)
CO4	To examine methods of cost control and variance analysis	PO4 (3), PO7 (2), PO8 (2)
CO5	To evaluate marginal costing, budgetary control, and decision-making applications	PO3 (3), PO4 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	-	-	2	2	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	-	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Cost concepts** Cost Accounting – Definition – Meaning and Scope –Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management –	18

	Limitations and Objections against Cost Accounting – Cost sheet – Tender and Quotation	
II	**Material Control** Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	18
III	**Labour and Overheads** Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Labour Turnover - Idle Time – Overheads – Classification–Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads – Activity Based Costing(theory only)	18
IV	**Process Costing** Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18
V	**Unit, Job, Batch and Transport Costing** Unit Costing(theory only) – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features – Contract Costing	18
	Total Contact Hours	**90**

Distribution of Marks :20% Theory and 80%Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.S, and Hari Prasad Reddy. V.	Cost Accounting	Margham Publications.	2018
2	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	Tata MC Graw Hill Education Private Ltd	4rd Edition 2019
3	Dr. K.L. Gupta, Prof. M.L. Agarwal	Cost Accounting	Sahitya Bhawan Publications	2019

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com (PA)</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26 UPA 513</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="2">CC XIII : Financial Management</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To offer the students relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the basic concepts of financial management	PO1 (3), PO2 (1), PO3 (2)
CO2	To apply knowledge in mobilizing funds through various sources	PO1 (3), PO3 (3), PO4 (2)
CO3	To apply tools and methods of financial management for decisions	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyze the various theories of financial management	PO3 (2), PO4 (3), PO5 (2)
CO5	To evaluate project proposals, cost of capital, leverages, working capital and dividend payments	PO4 (3), PO8 (2), PO10 (3), PO15 (2)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	1	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	2	3	2	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	3	-	-	-	2	-	3	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Financial Management Sources of Capital and Cost of Capital** Evolution of financial management - scope and Course Objectives of financial management – Sources of Long term funds - Equity shares - Preference shares – Debentures - Public deposits -factors affecting long term funds requirements- cost of capital – weighted average cost of capital.	15
II	**Capital Structure and Leverage** Capital Structure: Determinants of Capital Structure - Capital Structure Theories – Leverage - Operating, Financial and composite Leverage.	15
III	**Capital Budgeting** Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Capital Budgeting Techniques-Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio -Capital Rationing.	15
IV	**Working capital Management** Working Capital: Concepts - factors affecting working capital requirements – Determining working capital requirements - Sources of working capital.	15
V	**Dividend and Leasing** Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy- Lease financing: Concept - Types - Advantages and disadvantages of leasing.	15
	Total Contact Hours	**75**

Note : 40% Theory 60% Problem

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.A.Murthy	Financial Management	Margham Publications	Reprint 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management: Theory and Practice,	McGraw-Hill Education.	10th Edition. (2019)
2	M.Y.Khan and P.K.Jain	Financial Management: Text, Problems and Cases	McGraw-Hill Education.	8th Edition. (2018)
3	Dr. Maheswari S.M	Financial Management	Sultan Chand & Sons	2019
4	I M Pandey	Financial Management	Vikas Publishing House, New Delhi.	2016

Course Designed by	Dr. N. Sumathi	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			**Programme Title:**	**Bachelor of Commerce (Professional Accounting)**	
Course Code:	26 UPA 5E1			**Title**	**Batch:**	2026 – 2029
				DSE I: (A) Banking Theory Law and Practice	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To impart the students a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and the types of loans offered by the banks.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To understand banking functions and role in economic development	PO1 (3), PO2 (2), PO3 (2)
CO2	To apply knowledge in e-banking services offered by banks	PO1 (3), PO3 (3), PO4 (2)
CO3	To analyze banker-customer relationships	PO2 (2), PO4 (2), PO5 (2)
CO4	To analyze roles and responsibilities of paying and collecting bankers	PO4 (3), PO7 (2), PO8 (2)
CO5	To evaluate various loans and advances sanctioned by banks	PO3 (3), PO4 (2), PO10 (3), PO15 (2)

Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	2	-	2	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	-	-	2	2	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	-	-	3	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Banking and its Functions** Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development - Mutual funds	15
II	**Functions of Central Bank and E-Banking** Functions of Central Bank – E-Banking: Internet banking (RTGS,NEFT & IMPS) - Mobile banking-*ATM*- Electronic funds transfer- Payment Gateway - Types of plastic money.	15
III	**Banker and Customer** Definition of banker and customer – Legal relationship-General and special features- opening of new account –Procedure- closure of a bank account –Legal aspects-Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.	15
IV	**Paying and Collecting Banker** Payment of customer's Cheques- - duties and responsibilities of paying banker- precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker-duties – responsibilities- liabilities- precautions- statutory protection	15
V	**Loans , Advances and Non Performing Assets** Loans and advances- *Principles of sound lending*- types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods – Non-Performing Assets – Types – causes – Remedies – Basel I, Basel II and Basel III norms	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon and Natarajan	Banking theory and Law Practice,	Himalaya Publishing house, New Delhi.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.Gurusamy	Banking theory and law practice	Vijay Nicole imprints (P) ltd./4th edition	2017
2	Varshney P.N	Banking theory and law practice	Sultan chand and Sons, 21st Revised Edition	2015
3	B. Santhanam	Banking theory and law practice	Margham Publications	2020

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	26 UPA 5E2			Title	Batch: 2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	DSE I: (B)Financial Services	Semester: V Credits: 4

Course Objective

To facilitate the students to acquire an depth knowledge in financial services

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To remember various financial products, services, and strategies	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand interaction of financial services industries	PO1 (3), PO3 (2), PO4 (2)
CO3	To analyze structure of financial markets	PO3 (3), PO4 (3), PO5 (2)
CO4	To apply knowledge of financial products	PO3 (2), PO4 (2), PO8 (2)
CO5	To have knowledge on Merchant Banking and Factoring Services	PO4 (3), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	2	-	-	-	2	-	-	-	-	-	-	-
CO5	-	-	-	3	-	-	-	-	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Financial System** Financial System -Functions – Development of Financial System in India – Financial Markets- Classifications– *Financial Instruments*– Money Market – Features –Composition of Money Market- Features of Indian Money Market.	15

II	**Capital Market** Capital Market – Types – New Issues Market – Functions of New Issue Market – Methods of Issue – Secondary Market – Organisation and Functions of Stock Exchanges – Methods of Trading in a Stock Exchanges –Listings of Securities – Advantages of Listing – Procedures for Listing – OTCEI NSE-SEBI-Functions of SEBI.	15
III	**Financial Services** Financial Services – Meaning – Feed Based Services – *Fund Based Services* – Credit Rating Agencies – Mutual Fund – Classification of Mutual Funds – Asset Securitization.	15
IV	**Leasing and Hire Purchase** Leasing and Hire Purchase – Housing Finance – Credit Cards - Venture Capital	15
V	**Merchant Banking** Merchant Banking – Services of Merchant Banking– Progress of Merchant Banking in India – Factoring, Forfeiting and Bill Discounting – Benefits and Functions –Draw backs.	15
	Total Contact Hours	75

Text Book:

Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya Publishing House

Reference Books

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR
1	Khan.M.Y.	"Financial Services",	5th Edition , Tata McGraw Hill Publishing Company Limited, New Delhi,	2017
2	Santhanam. B.(	"Financial Services",	Tata McGraw Hill Publishing Company Limited, New Delhi,	2017

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 5E3			Title	Batch:	2026 – 2029
				DSE I:	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	(C) MIS and Industry 4.0	Credits:	4

ourse Objective

To gain knowledge in the Management Information System and its role in business.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand basics of MIS	PO1 (3), PO2 (2)
CO2	To apply system concepts and integrate business systems with MIS	PO3 (3), PO4 (2)
CO3	To apply decision-making concepts in business	PO3 (3), PO4 (3), PO5 (2)
CO4	To analyze need for Industry 4.0	PO4 (3), PO6 (2), PO7 (2)
CO5	To evaluate applications and tools of Industry 4.0	PO3 (3), PO10 (3), PO15 (2)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	-	2	2	-	-	-	-	-	-	-	-
CO5	-	-	3	-	-	-	-	-	-	3	-	-	-	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Introduction of MIS** MIS -Meaning and Definition- MIS Model – Components of MIS- Role and importance of MIS – Characteristics – MIS as competitive	15

	advantage	
II	**System Concepts** Introduction – Elements of a system – Characteristics – System view of business – Types of systems – System approach – Business organization as a system – System Integration between business system and MIS	15
III	**Decision-Making Concepts** Basic decision making concepts – Simon's model of decision making – Support system for planning control and decision making – Different kinds of system – Major types of Information system	15
IV	**Industry 4.0** Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	15
V	**Applications and Tools of Industry 4.0** Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aman Jindal	Management Information System	Kalyani Publishers New Delhi.	2014
2	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiar University	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kenneth C. Laudon	Management Information System	Pearson India; Fourteenth edition	2016
2	Girdhar Joshi .I	Management Information System	Oxford University Press; Illustrated edition	2013
3	James A. O'Brien, George M. Marakas,	Management Information System	McGraw Hill Education	2017

Course Designed by	Dr. D. Rajasekaran		
Verified by HoD	Dr. S. B. Gayathri		Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian		

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	26 UPA 514			Title	Batch	2026 - 2029
Hrs/Week	5	Tutorial Hrs./Sem.	-	CC XI: Data Analysis and Cyber Security	Semester	V
					Credits	4

Course Objective

- To introduce basic concepts of data, data analysis, and cyber security.
- To **understand how data is collected, organized, and used** for simple business and financial decision.
- To create awareness about **common cyber threats, cyber crimes and its security measures.**

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To organize and interpret business data to support managerial and financial decisions	PO1 (3), PO2 (2), PO3 (2)
CO2	To identify common cyber threats, cyber crimes, and digital security risks	PO1 (2), PO3 (3), PO6 (2)
CO3	To explain cyber security measures, legal provisions, and safe practices	PO3 (2), PO4 (2), PO10 (3)
CO4	To apply ethical principles in data usage, privacy, and cyber security	PO7 (3), PO13 (3), PO15 (2)
CO5	To evaluate the role of data analysis and cyber security in business decisions	PO1 (2), PO4 (2), PO5 (2), PO10 (2)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	2	-	3	-	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	2	2	-	-	-	-	-	3	-	-	-	-	-
CO4	-	-	-	-	-	-	3	-	-	-	-	-	3	-	2
CO5	2	-	-	2	2	-	-	-	-	2	-	-	-	-	-

3-High; 2-Medium; 1-Low

Unit	Contents	Hours

I	**Introduction to Data and Data Analysis :** Data and Information – meaning – Difference between Data and Information – Data Analysis – meaning – importance - Data collection methods in business sector - Role of data analysis in business decision-making– Examples of data analysis in commerce– Limitations of data analysis .	15
II	**Business Data:** Business Data – meaning – classification–sources of business data-Importance of data in planning and control - Role of data in pricing and costing decisions– Use of data in sales and marketing activities- Data usage in budgeting and forecasting - Common mistakes in using business data.	15
III	**Introduction to Cyber Security :** Cyber Security – definition & meaning – evolution – Importance - Types of cyber crimes : Phishing, Malware, Hacking – definition - Cyber risks for businesses, banking and e-commerce - Impact of cyber attacks on organizations– Cyber Awareness – meaning -Need for cyber awareness.	15
IV	**Cyber Security Measures:** Cyber Crime - definition & meaning – Cyber security controls– meaning –Functions – Cyber Security Safeguard – meaning - Tools: Password protection, authentication, encryption, firewalls, tokenization and access control - definition – Data backup and recovery - meaning –methods - Cyber laws related to data protection - Role of government and regulatory bodies in cyber security.	15
V	**Data Ethics and Privacy:** Data Ethics– meaning – Importance - Personal data vs business data -Misuse of data and its consequences- Role of consent in data collection-Relationship between data analysis and cyber security– Emerging trends in data analysis and cyber security -Future scope of ethical data management.	15
	Total	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

Author Name	Name of the Book	Name of the Publisher	Year of Publication
Dr. O.N. Pandey, BhupeshAneja, Nitish Pandey	Cyber Security	S.K. Kataria& Sons	2015

Reference Books:

S.No	Author Name	Name of the Book	Name of the Publisher	Year of Publication
1	B. M. Aggarwal	Business Data Analysis	Himalaya Publishing House	2020
2	Dr. M. Senthilkumar and Dr. A. Balamurugan	Cyber Security: A Comprehensive Textbook	SAN International Scientific Publication	2024

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 515			Title	Batch:	2026 – 2029
				CC XV: Industrial Law	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To provide learning experience of various Laws available for the protection of Industries and labours.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To recollect the provisions of various industrial laws	PO1 (3), PO2 (2)
CO2	To understand rationale of labor and employment laws	PO1 (3), PO3 (2), PO4 (2)
CO3	To integrate wage and compensation legislation	PO3 (3), PO4 (2), PO10 (2)
CO4	To manage employee relations and compliance	PO4 (3), PO7 (2), PO8 (2)
CO5	To execute legal provisions practically in industrial setups	PO3 (3), PO4 (2), PO13 (3), PO15 (2)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	-	3	-	-	2	2	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	-	-	-	-	-	3	-	2

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Factories Act, 1948:** Objects, approval, licensing and registration of factories- provisions relating to health, safety, Welfare Measures.	15
II	**Workmen's Compensation Act 1923:** Objects, employers liability for compensation- amount of compensation-distribution of Compensation.	15
III	**Industrial Disputes Act 1947:** Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-Transfer and closure - Unfair Labor practices.	15
IV	**Employees State Insurance Act, 1948:** Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.	15
V	**Wages And Bonus:** Payment of wages Act, 1936-objects-responsibilities - Minimum wages Act, 1948-objects-procedure for fixing - Payment of bonus Act, 1965-Objects-Applicability – Minimum Bonus - -Maximum Bonus – Set On - Set Off.	15
	Total Contact Hours	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D.Kapoor	Elements of Industrial Law	Sultan Chand & sons	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.O.P.Gupta	Industrial and Labour Laws	SBPD Publishing House	2020
2	M.C.Kuchhal	Mercantile Law	Vikas publishing house	2012
3	P.P.S. Gonga	A textbook of Mercantile Law	Sultan Chand & sons	2010
4	C.C.Bansal	Business and Corporate Law	Excel Books	2007

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D Associate Professor & Head Department of Commerce - PA NGM College (Autonomous), Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	Programme Code:
Course Code:	26 UPA 5S1			Title	Batch:	2026 – 2029
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	SEC III AI IN MARKETING	Semester:	V
					Credits:	2

Course Objective

To equip learners with the knowledge and practical skills to leverage artificial intelligence in transforming marketing strategies in AI-driven marketing.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand AI concepts in modern marketing	PO1 (3), PO2 (2)
CO2	To apply AI tools for customer insights and personalization	PO3 (3), PO4 (2), PO6 (2)
CO3	To design and evaluate AI-driven digital campaigns	PO3 (3), PO4 (2), PO8 (2)
CO4	To analyze AI in customer care and marketing ethics	PO4 (3), PO7 (2), PO13 (2)
CO5	To integrate AI insights for strategic marketing decisions	PO3 (3), PO4 (3), PO10 (2), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	3	2	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	3	2	-	-	-	2	-	-	-	-	-	-	-
CO4	-	-	-	3	-	-	2	-	-	-	-	-	2	-	-
CO5	-	-	3	3	-	-	-	-	-	2	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Basics of AI and Marketing:** Meaning of Artificial Intelligence (AI) -Role of AI in modern marketing-Simple AI tools used in marketing -Advantages and challenges of AI in marketing - Key AI concepts: NLP, computer vision, predictive analytics -Ethical considerations and responsible AI in marketing	9
II	**AI for Customer Insights:** Collecting and analyzing customer data-Understanding customer needs with AI- Predictive modeling for consumer behavior-Personalization in marketing-product recommendations-targeted offers	9
III	**AI in Digital Advertising & Campaigns:** Online advertising with AI - Content creation using AI tools –Chat bots in advertising and customer interaction - Chat bots and conversational AI for customer support - Case studies of AI-based ad campaigns	9
IV	**AI in Customer Care:** AI in Customer Relationship Management (CRM)-Predicting customer needs and problems- Automating customer journeys with AI-Automating emails and customer communication-Voice assistants and chat bots in service	9
V	**Future Trends & Strategic Applications:** Generative AI in marketing (text, images, video)-AI in social media and influencer marketing-AR/VR and immersive marketing experiences - AI governance, transparency, and global regulations-Ethical issues: privacy, fairness, transparency	9
	Total Contact Hours	**45**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Hannah D. Walters & Rachel M. Hammond	AI in Marketing: Applications, Insights, and Analysis	Routledge	2025

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

1	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practices	S. Chand & Co Pvt. Ltd.	2020
2	Seema Gupta	Digital Marketing	McGraw Hill Education	2021
3	Paul Roetzer	Marketing Artificial Intelligence: AI, Marketing, and the Future of Business	McGraw Hill Education	2022

Course Designed by	Dr. N.Sumathi		
Verified by HoD	Dr. S. B. Gayathri		
Approved by Chairman Academic council	Dr. R. Manickachezian		

Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce - PA,
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 5S2			Title	Batch:	2026 – 2029
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	SEC III: AI in Human Resource Management	Semester:	V
					Credits:	2

Course Objective

To provide students with basic knowledge of Artificial Intelligence and its applications in Human Resource Management for effective HR decision-making and workforce management.

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand AI applications in HRM	PO1 (3), PO2 (2)
CO2	To explain AI in recruitment, onboarding, and performance management	PO3 (3), PO4 (2), PO6 (2)
CO3	To apply AI tools for workforce planning and HR analytics	PO3 (3), PO4 (2), PO5 (2)
CO4	To analyze AI systems for employee experience and strategic HR decisions	PO4 (3), PO7 (2), PO8 (2)
CO5	To evaluate ethical issues and emerging trends in AI-HRM	PO3 (3), PO4 (3), PO13 (3), PO15 (2)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	3	2	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	3	2	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	-	-	2	2	-	-	-	-	-	-	-
CO5	-	-	3	3	-	-	-	-	-	-	-	-	3	-	2

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Introduction to AI in HRM:** Meaning of Artificial Intelligence - Evolution and scope of AI in HRM - Use of AI in HR practices - AI tools in HR - Role of AI in decision-making - Benefits and limitations of AI in HRM	9
II	**AI in Core HR Functions** : AI in HR task automation - AI in recruitment and selection - AI in onboarding and placement - AI in performance management - AI in person–job fit	9
III	**AI in HR Analytics and Smart HRM :** Concept of HR analytics - AI-based people analytics - AI in HR administration - Smart HRM – meaning and features - Workforce planning and employee retention using AI	9
IV	**AI in Employee Experience and Ethics :** AI in learning and development - AI in training and appraisal - HR chatbots and employee experience - AI in strategic HRM - Ethical issues in AI-based HR practices	9
V	**Emerging Trends and Future of AI in HRM :** Generative AI in HRM - AI in organizational culture and compensation - Metaverse applications in HRM - Challenges in AI adoption - Future scope and career opportunities in AI-enabled HRM	9
	Total	**45**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book :

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Shahnawaz Ahmed	Artificial Intelligence in Human Resource Management	McGraw Hill Education	2021
2.	Ben Eubanks	Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce	Kogan Page	2018

Reference Book:

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Stuart Russell & Peter Norvig	Artificial Intelligence: A Modern Approach	Pearson Education	2021
2.	Bernard Marr	Data-Driven HR: How Analytics and AI Are Transforming Human Resources	Kogan Page	2018

3.	Josh Bersin	HR Technology Disruptions: Artificial Intelligence in HR	Deloitte Insights	2019

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.,
Associate Professor & Head
Department of Commerce - PA
NGM College (Autonomous), Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	26 UPA 5AL	Title	Batch	2026-2029
		ALC : Business and Commercial Knowledge	Semester	V
Hrs/Week	-		Credits	2**

Course Objective

To develop an understanding of common business and commercial concepts and to keep abstract with developments in the business and commercial world.

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To recall basic business concepts	PO1 (3), PO2 (2)
CO2	To understand micro and macro business environment	PO1 (3), PO3 (2)
CO3	To apply knowledge to analyze business organizations	PO3 (3), PO4 (2)
CO4	To evaluate role of regulatory bodies and global business	PO4 (3), PO5 (2), PO7 (2)
CO5	To adopt business terminology and commercial techniques	PO3 (2), PO4 (2), PO8 (2), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	2	2	-	-	-	2	-	-	-	-	-	-	1

3-High; 2-Medium; 1-Low

Contents

Units	Contents	Hours
I	**Business and Commercial Knowledge - An Introduction :** Nature of business, Profession, and employment, Course Objectives of business	Self Study
II	**Business Environment :** Micro and Macro Environment – Elements of micro and Macro Environment	
III	**Business Organisation :** Overview of Indian / Global Companies	
IV	**Organisations Facilitating Business :** i) Indian Regulatory Bodies (RBI,SEBI,CCI and IRCAI) ii)Indian Developments Banks NABARD	
V	**Common Business Terminologies :** Finance, Stock and Commodity Markets	

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Institute of Charted Accountants of India	Business and Commercial Knowledge	ICAI	2020

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D. Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		**Programme Title:**	**Bachelor of Commerce (Professional Accounting)**	
Course Code:	26 UPA 616		**Title**	**Batch:**	2026 – 2029
			CC XVI : MANAGEMENT ACCOUNTING	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.** 4		**Credits:**	4

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect basic concepts of management accounting and its role in decision making.	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand preparation and analysis of financial statements for managerial decisions.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine budgets, cash flow statements, and funds flow statements.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse marginal costing, variance analysis, and budgetary control techniques.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply management accounting tools for decision making in business scenarios.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Basis of Management Accounting** Management Accounting – Meaning – Definition – Charateristics - Course Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
II	**Ratio analysis** Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
III	**Funds Flow and Cash Flow Statement** Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement. Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement.	18
IV	**Budgetary Control and Standard Costing** Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Standard Costing (Material and Labour Only)	18
V	**Marginal Costing Techniques** Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total	**90**
	Contact Hours	

Distribution of Marks : 20% Theory and 80%Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Guptha R.K.Sharma Neeti Gupta	Management Accounting	Kalyani Publishers, New Delhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain.S.P and Narang K.L	Cost and Management Accounting	New Delhi, Kalyani Publishers	2020
2	Dr. Maheswari.S.N.	Dr. Maheswari.S.N.	Sultan Chand & Sons, New Delhi	2019
3	M.N. Arora,	Cost and Management Accounting	Cost and Management Accounting	2019

Course Designed by	Dr. J. Madhubala	
Verified by HoD	Dr. S. B. Gayathri	
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.
Associate Professor & Head
Department of Commerce - PA,
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Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

<table>
<tr><td>Programme code</td><td colspan="3">B.Com PA</td><td>Programme Title</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td rowspan="2">Course Code</td><td rowspan="2" colspan="3">26 UPA 6E4</td><td>Title</td><td>Batch</td><td>2026-2029</td></tr>
<tr><td rowspan="2">DSE II:
(A)Operations Research</td><td>Semester</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>6</td><td>Tutorial Hrs./Sem.</td><td>4</td><td>Credits</td><td>5</td></tr>
</table>

Course Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

Course Outcomes Mapping with PO's

CO No	CO Statement	PO Mapping
CO1	To recollect basic concepts and techniques of operations research.	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand linear programming, transportation, and assignment problems.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine network analysis, PERT/CPM, and decision-making techniques.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse simulation, queuing theory, and inventory models.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply OR tools to real-world business problem-solving.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

\\Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Contents

Unit		Hours
I	**LPP** Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems (Simple Problems only	18
II	**Transportation problem** Row Minimum – Column Minimum – NWC – *LCM* – VAM – U-V Method (Simple Problems only)	18
III	**Assignment Problems** Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method. **Sequence Problems** Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)	18
IV	**Network Scheduling by CPM/PERT** Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management.	18
V	**Game theory** Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point-Dominance property.	18
	Total	**90**

Distribution of Marks : Theory 20% and Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publication/Edition	Year
1.	P.R. Vittal and V. Malini	Operations Research	Margham Publications	Reprint 2016

Course Designed by	Dr. D. Rajasekaran	
Verified by HoD	Dr. S. B. Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D. Associate Professor & Head Department of Commerce – PA NGM College (Autonomous) Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	26 UPA 6E5			Title	Batch	2025-2028
					Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE II (B)Security Analysis and Portfolio Management	Credits	5

Course Objective

To impart knowledge to students regarding the Security Analysis , Investment and portfolio Management

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect fundamental concepts of securities and financial markets.	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand valuation of stocks and bonds.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine risk, return, and portfolio theory.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse investment strategies and portfolio management techniques.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply portfolio models for investment decision-making.	PO3 (3), PO4(2),PO8(2),PO10(3), PO15(1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Investment** Investment: Meaning, nature and scope of investment; importance of investment; factors influencing investment; investment media; features of an investment programme; investment process; development of the financial system in India.	18
II	**Investment Alternatives** Investment alternatives: investment in equity shares, preference shares, bonds, and government securities; mutual funds; real estate; gold and silver; provident fund; Unit Trust; National Savings Scheme; Life Insurance Corporation (LIC). **Credit Rating:** Meaning, objectives, procedure, and credit rating agencies in India.	18
III	**Capital Market:** Capital market: new issue market and stock exchanges in India; Bombay Stock Exchange (BSE); National Stock Exchange (NSE); kinds of trading activity; listing of securities; Securities and Exchange Board of India (SEBI) – role and guidelines.	18
IV	**Fundamental Analysis:** Economic analysis, industry analysis, and company analysis. **Technical Analysis:** Assumptions; Dow Theory; Efficient Market Theory; Random Walk Theory; Elliott Wave Theory.	18
V	Portfolio management: Meaning and scope; portfolio evaluation; portfolio revision. **Theories of Portfolio Management:** Markowitz Model; Sharpe's Index Model; Treynor's Performance Index; Capital Asset Pricing Theory (CAPM).	18
	Total Contact Hours	**90**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text book :

S.No	Author	Title	Publication/Edition	Year of Publication
1.	**Bhalla, V. K**	Investment Management Security Analysis and Portfolio Management	S. Chand, New Delhi	**2017**

Reference Books:

S.No	Author	Title	Publication/Edition	Year of Publication
1.	Kevin S	Security Analysis And Portfolio Management	PHI Learning Pvt Ltd	1 January 2015
2.	Rustagi R.P.	Investment Management Theory & Practice	Sultan Chand and Sons	1 January 2021

Course Designed by	Dr. D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S B GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001
Approved by Chairman Academic council	Dr. R. Manickachezian	R. Manickachezian

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6E6			Title	Batch:	2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE II (C)Fundamentals of FinTech	Semester:	V
					Credits:	5

Course Objective

To understand and familiarize the concept of Financial Technology and its application in various businesses.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO No	CO Statement	PO Mapping
CO1	To recollect concepts of financial technology and its ecosystem.	PO1 (3), PO2 (2), PO3 (2)
CO2	To understand digital payment systems and blockchain technology.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine emerging FinTech innovations in banking and finance.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyse regulatory, security, and compliance aspects of FinTech.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply FinTech solutions for practical business scenarios.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Introduction to Fintech** Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges	18
II	**Financial Technology and Digital Payments** Introduction - Artificial Intelligence (AI) in FinTech - Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) - Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System - Developing Countries and DFS: The Story of Mobile Money - RTGS networks	18
III	**Crypto Currencies** Crypto currencies - Benefits - Disadvantages - Examples of Crypto Currencies - Outline of Crypto Currency – Types - Wallet - Legal and Regulatory Implications - Legal Position of Crypto currencies in India - Impact on Crypto Currencies	18
IV	**Blockchain Technology** Blockchain Technology in FinTech – An understanding of Block chain Technology, its Potential, and Applications - BCT in Banking – Benefits of BCT in Banking - BCT in Indian Banking Sector - BCT in Supply Chain Management	18
V	**Effects of Fin-Tech on Various Sectors** Effects of Fin-tech on Payment Innovations – The Implications of FinTech On Real Estate, Insurance, Health, And Payment Innovations - The Effects of Fin-tech on Payment Innovations – Health - Real-Estate - Insurance Sector - Capital Market	18
	Total Contact Hours	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

Author Name	Name of the Book	Name of the Publisher	Year of Publication
Dheenadhayalan V and Vijay C	Fintech	Vijay Nicole Imprints Pvt. Ltd, Chennai	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aravind Narayanan	Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction	Princeton University Press	2022
2	Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder	Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction	Princeton University Press	2022
3	Slava Gomzin	Bitcoin for Non-Mathematicians: Exploring the Foundations of Crypto	Universal Publishers, USA	2020

Course Designed by	Dr. D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Couaarse Code:	26 UPA 6E7			Title	Batch:	2026 - 2029
				DSE III: (A)Auditing and Assurance	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To understand Course Objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the principles and procedures of auditing.	PO1 (3), PO2 (2), PO3 (2)
CO2	To apply auditing techniques for verification and internal control.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine audit of companies and reporting standards.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyze forensic auditing and fraud detection methods.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate retail business auditing practices and compliance.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Units	Content	Hours
I	**Introduction & Concepts of Auditing** Auditing Concepts – Nature and limitations of Auditing, Basic principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines – Green Auditing – E-Auditing.	18
II	**Auditing engagement & Audit procedures** Auditing engagement – Audit planning, Audit programme, Control of quality of audit work, Delegation and supervision of audit work. Documentation – Audit working papers, Audit files, Permanent and current audit files, Ownership and custody of working papers. Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Audit Sampling – Types of sampling, Test checking, Techniques of test checks.	18
III	**Audit Control & audit risk** Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit. Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.	18
IV	**Audit of payments & Receipts** Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation. Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns	18
V	**Ledger of Audit** Audit of suppliers' ledger and the debtors' ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts. Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.	18
	Total Contact Hours	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA.Tapan Jindal	Auditing and Assurance	Bharat Law house Pvt Ltd, New Delhi	2016

Reference Books:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	B N Tandon, S Sudharsnam & S Sundharabahu	A Hand Book of Practical Auditing,	S. Chand Publishing /15/e	2019
2	CA B. Saravana Prasath, CA G. Sekar	Student's Handbook On Auditing & Assurance	Commercial Law Publishers (India) Pvt. Ltd.	1 January 2021

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6E8			Title	Batch:	2026 - 2029
				DSE III: (B) Forensic Auditing	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

The course aims to equip learners with a comprehensive understanding of forensic auditing principles, fraud detection and prevention, investigative techniques, the legal and regulatory framework, and the application of technology in forensic audits, enabling them to effectively identify, analyze, and address fraud in various organizational settings.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the concepts and scope of forensic auditing.	PO1 (3), PO2 (2), PO3 (2)
CO2	To apply techniques for detecting financial frauds.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine legal and regulatory framework for forensic investigations.	PO3 (3), PO4 (3), PO10 (2)
CO4	To analyze forensic audit reports and evidence collection.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To evaluate cases and recommend corrective actions in fraud detection.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium, 1-Low

Unit	Content	Hours
I	**Introduction to Forensic Auditing** Definition and Scope of Forensic Auditing - Difference between Forensic Auditing and Traditional Auditing - Objectives and Importance of Forensic Auditing -Key Concepts: Fraud, Embezzlement, Financial Misstatements- Role of Forensic Auditors in Corporate Governance	18
II	**Types of Fraud and Fraud Detection Techniques** Classification of Fraud: Financial Fraud, Corporate Fraud, Cyber Fraud - Common Fraud Schemes: Asset Misappropriation, Corruption, Financial Statement Fraud Fraud Detection Techniques: Data Analysis, Red Flags, Benford's Law	18
III	**Forensic Audit Process and Methodologies** Planning and Conducting a Forensic Audit - Evidence Collection and Preservation - Interviewing Techniques and Interrogation - Use of Technology in Forensic Auditing: Data Analytics - Digital Forensics - Reporting and Documentation	18
IV	**Legal and Regulatory Framework** Relevant Laws and Regulations: Companies Act, 2013, Indian Penal Code, 1860 - Legal Aspects of Forensic Auditing - Role of Regulatory Bodies: SEBI, RBI, CBI International Standards and Practices in Forensic Auditing	18
V	**Forensic Audit and Indian Evidence Law** Understanding Indian Evidence Law - Admissibility of Evidence in Court - Role of Forensic Auditors in Legal Proceedings - Case Studies on Legal Implications of Forensic Auditing	18
	Total Contact Hours	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gyan B. Pipara	Forensic Audit Decoded: Unlocking the Secrets of Forensic Accounting Investigation	Taxmann	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	The Institute of Company Secretaries of India (ICSI)	Forensic Audit	The Institute of Company Secretaries of India	2020

Course Designed by	Dr. D. Padma	
Verified by HoD	Dr. S. B. Gayathri	Dr S.B GAYATHRI, M.Com., M.Phil., Associate Professor & Head, Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c, Nallamuthu Gounder Mahalingam College, Pollachi - 642 001, Coimbatore District.

Programme Code:	B Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6E9			Title	Batch:	2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE III (C) Retail Business Management	Semester:	VI
					Credits:	4

Course Objective

On successful completion of the course the students should have Understood the features of retailing, learnt the theories of retail development and learnt retail development in India and global retail markets.

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO-PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the concepts, types, and functions of retailing.	PO1 (3), PO2 (2), PO3 (2)
CO2	To analyze retail marketing strategies and consumer behavior.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine retail operations, supply chain, and store management.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate merchandising, pricing, and retail analytics.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply retail management tools for decision-making and growth.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Matrix

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Units	Content	Hours
I	**Introduction to Retailing** Retail - Meaning – Functions and Special Characteristics of Retailer - Types of Retailers – Franchising – The Evolution of retail in India – Retailing as a Career– Consumer Behaviour in Retail Context	18
II	**Retail Strategies** Retail Strategies – Retail Location – Site Selection – Merchandise Management – Managing Service and Quality – Strategic planning - Global retail markets: Strategic planning process for global retailing - Factors affecting the Success of a Global Retailing Strategy .	18
III	**Human Resource Management in Retail** Organization Structure and Human Resource Management in Retail – Retail Store Operations – Financial Aspects of Retail – Retail Marketing and Communication.	18
IV	**Retail Management Information Systems** Servicing the Retail Customer – Retail Store Design and Visual Merchandising – Retail Management Information Systems – Supply Chain Management.	18
V	**IT Applications in Retail** IT Applications in Retail – Data Base Marketing – Electronic Retailing – International Retailing Trends – Ethics in Retailing – Competition Commission of India.	18
	Total Contact Hours	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Swapna pradhan	Retailing Management	Tata Mc Graw- Hill companies	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Barrt Vernab & Joel Evan	Retail Management	Macmillan, New Delhi	2005
3	Gibson Vedamani	Retail Management	Jaico Publishers	2007

[illegible]	Dr. [illegible]	[illegible]
[illegible]	Dr. [illegible]	[illegible]
[illegible]	Dr. [illegible]	[illegible]

[illegible]

[illegible]

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 617			Title	Batch:	2026 - 2029
				CC XVII : Strategic Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the concepts, process, and importance of strategic management.	PO1 (3), PO2 (2), PO3 (2)
CO2	To analyze internal and external environmental factors affecting strategy.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine strategic formulation, implementation, and evaluation.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate competitive strategies, corporate growth, and diversification.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply strategic management tools for decision-making in organizations.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Content

Unit		Hours
I	**Introduction to Business Environment** Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.	18
II	**Business Policy and Strategic Management** Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and Objectives; strategic levels in organisations	18
III	**Strategic & portfolio analysis** Strategic Analyses - Situational analysis – SWOC analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.	18
IV	**Formulation of Strategies** Formulation of strategies – Corporate, business and Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.	18
V	**Strategy Implementation and Control** Strategy Implementation and Control - Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges	18
	Total Contact Hours	**90**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nirupama Sekar.G,Sekar.G and Saravana prakash.B	Information technology and strategic management	Wolters Kluwer(India) Pvt Ltd.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sharma R.A	Strategic Management in Indian Companies	Deepan deep Publications, New Delhi.	2012

Course Designed by	Dr. S. B. Gayathri	S B Gayathri	Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce P. NGM College (Autonomous), Pollachi - 642 ...
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri	
Approved by Chairman Academic council	Dr. R. Manickachezian	R. M	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Phil. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 618			Title	Batch:	2026 - 2029
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	CC XVIII : Internship: Practical Auditing	Credits:	3

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training..

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO-PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand auditing concepts, principles, and standards.	PO1 (3), PO2 (2), PO3 (2)
CO2	To examine internal control systems and audit planning.	PO1 (3), PO3 (3), PO4 (2)
CO3	To analyze vouching, verification, and audit procedures.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate reporting, compliance, and audit documentation.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply auditing techniques and tools in practical scenarios.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Guidelines for Internship:

* The students should undergo the internship training in the Chartered Accountants office to get hands-on training after the college hours in all the days from III to VI Semesters.

* Students are divided into groups and each group is guided by a project guide.

* The group should not exceed four students and if any student is interest to undergo as an individual trainee in any Chartered Accountants office is also permitted.
* Work Diary should be maintained by the students for the entire period of training which should be properly acknowledged and authorized by the Chartered Accountants.
* An internship training report must be prepared by the students stating the knowledge acquired and the experience gained.
* At the end of the sixth semester, Viva-voce is conducted by the head of the department, External examiner and the respective guide of the students who evaluates the students' Performance.
* This internship viva-voce constitutes 100 marks, out of which 25 marks for Internal and 75 marks for external evaluation.

Course Designed by	Dr. S. B. Gayathri	S B Gayathri
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6S1			Title	Batch:	2026 - 2029
				SEC IV Naan Mudhalvan FOREIGN EXCHANGE MANAGEMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enable the students to gain Basic knowledge on Foreign Exchange Management

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the principles and practices of foreign exchange/export-import management.	PO1 (3), PO2 (2), PO3 (2)
CO2	To analyze exchange rates, risk management, and international trade regulations.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine operational procedures in foreign exchange and trade documentation.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate trade financing, letters of credit, and global payment systems.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply foreign exchange and trade management tools for business decisions.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Content	Hours
I	**Introduction of Foreign exchange:** Foreign exchange – Administration of Foreign Exchange - Foreign Exchange transactions – purchases and sales transactions – Authorized dealers – Foreign currency accounts – Multinational Banking - FEMA 1999 – Objectives - Functions.	6
II	**Foreign exchange market :** Foreign exchange market – Functions – Exchange rates – Exchange quotations – spot and forward transactions – Merchant rates – TT Selling rate- TT Buying rate-Forward exchange contract- Features of Forward exchange contract – Exchange Rate Volatility - Causes and Consequences	6
III	**Foreign exchange Risk and Exposure:** Foreign exchange risk and exposure – External techniques of exposure management – Internal techniques of exposure management.	6
IV	**Inter Bank Deals:** Inter Bank Deals- cover deals trading, SWAP Deals – Arbitrage operations-Managing foreign exchange reserves-Fiscal and Monetary policies in India- Devaluation –pros and cons.	6
V	**Impact of Foreign Exchange:** Exchange control measures- Need and Forms and relevance- Foreign Exchange Reserves of India: Trend, composition and management- Impact on exchange Rate - Monetary and fiscal policy initiatives for exchange rate management.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
I	Jeevanandam, C	Foreign exchange arithmetic and risk management	Sultan Chand & Sons	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sharma.Esha	Foreign Exchange Management	Laxmi Publications	2015
2	Jaiswal, Bimal	International Finance/Foreign Exchange Management	New Royal Book Company	2019
3	Indian Institute of Banking & Finance (IIBF),	Foreign Exchange Facilities for Individuals	Macmillan	2025

Course Designed by	Dr. S. B. Gayathri	S B Gayathri	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri	Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian		

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6S2		Title	Batch:	2026 - 2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	CC XI: Export and Import Trade Management.	Semester:	VI
					Credits:	2

Course Objective

- To familiarize students with the procedures involved in export and import trade in India.
- To develop knowledge about documentation and formalities required in international trade.
- To create awareness about India's foreign trade policy and regulatory framework

Course Outcomes Mapping with PO's

CO-PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the fundamentals of export and import procedures.	PO1 (3), PO2 (2), PO3 (2)
CO2	To analyze documentation, licensing, and regulatory requirements in international trade.	PO1 (3), PO3 (3), PO4 (2)
CO3	To examine export financing, foreign exchange, and risk management practices.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate global trade policies and procedures for imports and exports.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To apply trade management tools for decision-making in export-import operations.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

Unit	Contents	Hours
I	**Introduction to International Trade :** International Trade – meaning – Importance – Scope - Difference between National and International Trade – Role in Economic Development	6
II	**Overview of Export & Import :** Export and Import – meaning – types – Needs - Registration of Exporter - Role Import Licensing System – Pre-shipment and Post-shipment Activities	6
III	**Documentation Framework :** Export Documents – Export Order – Meaning and Types – Import Documents – Bill of Entry – Meaning and Types - Commercial Invoice - Consular Invoice - Certificate of Origin	6
IV	**Credit and Payments :** Methods of Payment in Foreign Trade – Role of Banks in Export and Import Trade – Letter of Credit – meaning – Role	6
V	**Export Promotion, Institutions and Government Support** : Export Promotion – meaning – Measures in India - Role of Government in Export Promotion - Directorate General of Foreign Trade (DGFT) - Export-Import Policy (EXIM Policy)	6
	Total Contact Hours	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prem Kumar	Export – Import Management basic of International Trade	Khand Publishing House	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Justin Pauland Rajiv Aserkar	Export Import Management	Oxford University Press	2018
2	Director General of Foreign Trade	Foreign Trade Policy and Handbook of Procedures	Director General of Foreign Trade	2016

Course Designed by	Dr.D.Padma	D. Padma
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri Dr S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D., Associate Professor & Head Department of Commerce - PA, NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian	

Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	26 UPA 6AL			Title	Batch:	2026 – 2029
				Advanced Learners course II Accounting Standards	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	2*

Course Objective

To make the students acquire the knowledge of provisions and application of Indian Accounting Standards

Course Outcomes Mapping with PO's

On the successful completion of the course, students will be able to

CO–PO Mapping with Statement

CO No	CO Statement	PO Mapping
CO1	To understand the framework and principles of accounting standards.	PO1 (3), PO2 (2), PO3 (2)
CO2	To analyze key accounting standards for financial reporting.	PO1 (3), PO3 (3), PO4 (2)
CO3	To apply accounting standards to real-world accounting transactions.	PO3 (3), PO4 (3), PO10 (2)
CO4	To evaluate the impact of accounting standards on financial statements.	PO2 (2), PO4 (2), PO5 (2), PO7 (2)
CO5	To interpret and recommend solutions for compliance with accounting standards.	PO3 (3), PO4 (2), PO8 (2), PO10 (3), PO15 (1)

Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	-	-	-	-	-	2	-	-	-	-	-
CO4	-	2	-	2	2	-	2	-	-	-	-	-	-	-	-
CO5	-	-	3	2	-	-	-	2	-	3	-	-	-	-	1

3-High; 2-Medium; 1-Low

it	Content	
I	**INTRODUCTION:** Introduction to Accounting Standards – Course Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India	Self Study
II	**Introduction of Ind AS:** Introduction – Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve-outs/ins in Ind AS – AS vs. Ind AS – Roadmap for Implementation of Ind AS.	
III	**AS-1, 2, 3, 4, 5, 7 and 9:** AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit/Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition	Self Study
IV	**AS-10, 11, 12, 13, 14, 16 and 17:** AS-10: Property, Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs – AS-17: Segment Reporting	
V	**AS-18, 19, 20, 22, 24, 26 and 29:** AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets	

Pedagogy : Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods: Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA Dinesh Saini CA Rajesh Saini	Accounting Standards	Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	The Institute of chartered Accountants of India	Indian Accounting Standards (IND AS), An Overview Revised 2019	The Institute of chartered Accountants of India	2019
2	Taxmann	Indian Accounting Standards(Ind AS)- As Amended by Companies (Indian Accounting Standards) Amendment Rules 2020	Taxmann Publication Pvt. Ltd.	2020

Course Designed by	Dr. D.Padma	D. Padma	
Verified by HoD	Dr. S. B. Gayathri	S B Gayathri	Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D. Associate Professor & Head Department of Commerce - PA NGM College (Autonomous), Pollachi - 642 001.
Approved by Chairman Academic council	Dr. R. Manickachezian		

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