

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(AUTONOMOUS) Pollachi – 642 001

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



DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

SYLLABUS

2025-2028 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

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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	Life-Long Learning: Acquiring learning experiences to the holistic development of the self and society.

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

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	M	H	H
PO2	L	H	H	M	H
PO3	H	M	L	M	H
PO4	M	H	H	L	H
PO5	H	H	M	H	L
PO6	L	M	H	H	M
PO7	L	H	H	M	H
PO8	H	H	M	M	H
PSO1	M	H	H	M	L
PSO2	H	M	H	L	H

N.G.M College (Autonomous), Pollachi
Department of Commerce – Professional Accounting
Scheme of Examination for 2025 – 2028 Batch
Choice Based Credit System & OBES

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

Course Code	COURSE NAME	Hrs/ Week		Exam Hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
<u>I SEMESTER</u>								
25UTL1C1	Tamil Paper-I	5		3	25	75	100	3
25UHN1C1	Hindi Paper-I							
25UFR1C1	French Paper-I							
25UEN101	Communication Skills – I	5		3	25	75	100	3
25UPA101	CC I : Financial Accounting	5	-	3	25	75	100	5
25UPA102	CC II : General Economics	4	-	3	25	75	100	4
25UPA 1A1/ 25UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)	-	4	3	20 12	30 38	50	2
25UPA103	CC III: Business Management	4	-	3	25	75	100	3
25EVS101	AECC I: Environmental Studies	2	-	2	-	50	50	2
25HEC101	Human Excellence: Personal Values & Indian Yoga Practice - I	1	-	2	20	30	50	1
	Extension Activities (NSS, NCC, Sports & Games, etc.,)	-	-	-	-	-	-	-
	Online Course(Optional) (MOOC / NPTEL / SWAYAM)	-	-	-	-	-	-	Grade
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

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Course Code	COURSE NAME	Hrs/Week		Exam Hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
II SEMESTER								
25UHI2C2	Tamil Paper-II	5		3	25	75	100	3
25UHN2C2	Hindi Paper-II							
25UFR2C2	French Paper-II							
25UEN202	Communication Skills - II	5		3	25	75	100	3
25UPA204	CC IV: Higher Financial Accounting	6	-	3	25	75	100	4
25UPA205	CC V: Commercial Law	5	-	3	25	75	100	4
25UPA2A1/ 25UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages	6	-	3	25 40	75 60	100	4
25UPA2S1/ 25UPA2S2	SEC I: Naan Mudhalvan :Communication Skills/ Mutual Funds	2	-	2	-	50	50	2
25HEC202	Human Excellence: Family Values & Indian Yoga Practice - II	1		2	20	30	50	1
	Extension Activities (NSS, NCC, Sports& Games, etc.,)	-	-	-	-	-	-	-
25CMM201	IKS:Manaiyiyal Mahathuvam - I	15 Hrs.		2	-	50	50	Grade
25CUB201	IKS:Uzhavu Bharatham - I	15 Hrs.		2	-	50	50	Grade
	Online Course(Optional)(MOOC/NPTEL/SWAYAM)	-	-	-	-	-	-	-
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 ; IKS – Indian Knowledge System;

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Course Code	COURSE NAME	Hrs/W eek		Exam Hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
III SEMESTER								
25U11303	Tamil Paper-III	3		3	25	75	100	3
25U11N303	Hindi Paper-III							
25U1R303	French Paper-III							
25UEN303	Communication Skills - III	3		3	25	75	100	3
25UPA306	CC VI: Corporate Accounting	6	-	3	25	75	100	5
25UPA307	CC VII: Income Tax	6	-	3	25	75	100	5
25UPA308	CC VIII: Company Law and Secretarial Practice	5	-	3	25	75	100	3
25UPA3A1 / 25UPA3A2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic	-	4	3	20	30	50	2
25UPA3N1 / 25UPA3N2	Non-Major Elective I: Fundamental of Accounting and Auditing / Elements of Company Law	2	-	2	-	50	50	2
25HEC303	Human Excellence Paper: Professional Values & Indian Yoga Practice - III	1		2	20	30	50	1
25UHW301	Health and Wellness	2 [#]	-	-	-	100 reduced to 25	25	1
25CMM302	IKS: Manaiyiyal Mahathuvam - II	15 Hrs.		2	-	50	50	Grade
25CUB302	IKS: Uzhavu Bharatham - II	15 Hrs.		2	-	50	50	Grade
25UPA3VA	VAC I: Entrepreneurial Development	30 Hrs.						2**
Total		26	4		165	510	675	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;

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Course Code	COURSE NAME	Hrs/ Week		Exam hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
IV SEMESTER								
25U11-4C4	Tamil Paper-IV	3		3	25	75	100	3
25U11N-4C4	Hindi Paper-IV							
25U11R-4C4	French Paper-IV							
25UEN-4C4	Communication Skills – IV	3		3	25	75	100	3
25UPA409	CC IX: Higher Corporate Accounting	6	-	3	25	75	100	5
25UPA410	CC X: Indirect Taxation	5	-	3	25	75	100	3
25UPA411	CC XI Executive Communication	4	-	3	25	75	100	3
25UPA4A1 / 25UPA4A2	GE IV – Allied IV: Programming Lab in Advanced Excel / Web Designing	-	4	3	20	30	50	2
25UPA4S1/ 25UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance	2	-	2	-	50	50	2
- 25HEC404	Human Excellence: Social Values & Indian Yoga Practice - IV	1		2	20	30	50	1
25UPA4N1/ 25UPA4N2	Non-Major Elective Paper -II : Introduction to Taxation /Elements of Contract Law	2		2	-	50	50	2
	Extension Activities - Annexure I		-	-	-	50 reduced to 25	25	1
25CMM403	IKS:ManaiyiyalMahathuvam - III	15 Hrs.		2	-	50	50	Grade
25CUB403	IKS:UzhavuBharatham - III	15 Hrs.		2	-	50	50	Grade
25UPA4VA	VAC II: Research Methodology	30 Hrs.						2**
Total		30			165	560	725	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; IKS – Indian Knowledge System;

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Course Code	COURSE NAME	Hrs/ Week		Exam Hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
<u>V SEMESTER</u>								
25UPA512	CC XII: Cost Accounting	6	-	3	25	75	100	4
25UPA513	CC XIII: Financial Management	5	-	3	25	75	100	3
25UPA5E1/ 25UPA5E2/ 25UPA5E3	DSE-I [#] : (A) Banking Theory Law and Practice / (B) Financial Services / (C) MIS and Industry 4.0	5	-	3	25	75	100	4
25UPA514	CCXIV: Cyber Security	5	-	3	25	75	100	4
25UPA515	CC XV: Industrial Law	5	-	3	25	75	100	4
25UPA5S1 / 25UPA5S2	SEC III: Modern Marketing / Human Resource Management	3	-	2	-	50	50	2
25HEC505	Human Excellence: National Values & Indian Yoga Practice-V	1		2	20	30	50	1
25CSD501	Soft Skills Development-I	-		-	-	-	-	Grade
25GKL501	General Knowledge	S S		2	-	50	50	Grade
25UPA5AL	Advanced Learner Course(ALC) –I (Optional)-Self Study: Business Commercial Knowledge	SS				100	100	2*
Total		30			145	505	650	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); # Discipline Specific Elective

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

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Course Code	COURSE NAME	Hrs/ Week		Exam /Hrs	MAX.MARKS			Credits
		T	P		Int	Ext	Total	
VI SEMESTER								
25UPA616	CC XVI : Management Accounting	6	-	3	25	75	100	5
25UPA6E4 25UPA6E5 25UPA6E6	DSE-II ^{###} : (A) Operations Research (B) Investment Management (C) Fundamentals of FinTech	6	-	3	25	75	100	5
25UPA6E7 25UPA6E8 25UPA6E9	DSE-III ^{###} : (A) Auditing and Assurance (B) Forensic Auditing (C) Retail Business Management	6	-	3	25	75	100	4
25UPA617	CC XVII: Strategic Management	6	-	3	25	75	100	4
25UPA618	CC XVIII: Practical Auditing	3	-	3	25	75	100	3
25UPA6S1 25UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market	2	-	2	-	50	50	2
25IEC606	Human Excellence Paper: Global Values & Indian Yoga Practice- VI	1		2	20	30	50	1
25CSD602	Soft Skills Development-II	-		-	-	-	-	Grade
25UPA6AL	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); ##, ### Discipline Specific Elective

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

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List of Abbreviations:

CC – CC Course

GE – Generic Elective

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

DSE – Discipline-Specific Elective

VAC – Value Added Course

ALC – Advanced Learner Course

IKS – Indian Knowledge System

Grand Total = 3900; Total Credits = 140

Extension Activities – Annexure I

List of Part V Subjects to be included in Semester I, II, III & IV

S. No	Subject Code	Subjects
1	25 UNC 401	NCC
2	25 UNS 402	NSS
3	25 USG 403	Sports and Games
4	25 URO 404	Rotraet Club
5	25 URR 405	Red Ribbon Club
6	25 UYR 406	Youth Red Cross
7	25 UCA 407	Consumer Awareness Club
8	25 UED 408	Entrepreneurship Development Cell
9	25 UCR 409	Center for Rural Development
10	25 USS 410	Student Guild of Service
11	25 UGS 411	Green Society
12	25 UEO 412	Equal Opportunity Cell
13	25 UFA 413	Fine Arts Club
14	25 UAM 414	Arutichelvar Students Thinkers Forum
15	25 USV 415	Swami Vivekanandar Students Thinkers Forum

List of Abbreviations:

CC – CC Course

GE – Generic Elective

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

DSE – Discipline-Specific Elective

VAC –Value Added Course

ALC – Advanced Learner Course

IKS – Indian Knowledge System

Grand Total = 3900; Total Credits = 140

Extension Activities – Annexure I**List of Part V Subjects to be included in Semester I, II, III & IV**

S. No	Subject Code	Subjects
1	25 UNC 401	NCC
2	25 UNS 402	NSS
3	25 USG 403	Sports and Games
4	25 URO 404	Rotract Club
5	25 URR 405	Red Ribbon Club
6	25 UYR 406	Youth Red Cross
7	25 UCA 407	Consumer Awareness Club
8	25 UED 408	Entrepreneurship Development Cell
9	25 UCR 409	Center for Rural Development
10	25 USS 410	Student Guild of Service
11	25 UGS 411	Green Society
12	25 UEO 412	Equal Opportunity Cell
13	25 UFA 413	Fine Arts Club
14	25 UAM 414	Arutchelvar Students Thinkers Forum
15	25 USV 415	Swami Vivekanandar Students Thinkers Forum

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)	$5 * 5 = 25$	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	

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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: 25; 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.

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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: 25; 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		

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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 25 marks for Internal and 75marks for external evaluation

Mark Split UP

CIA	CEE	Total
25	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

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* 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

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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

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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

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 101			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC I : FINANCIAL ACCOUNTING	Semester:	I
					Credits:	5

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques Underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To determine the accounting treatments for Depreciation and Bills of Exchange	K3
CO4	To evaluate conceptual knowledge of Accounting for Not-For –Profit Organisations	K4
CO5	To apply skills in Royalty and Insurance claim accounting preparation	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-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	16
II	BRS and Final Accounts Bank Reconciliation Statement - Need and 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.	17
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	17
IV	Accounting for Not- For - Profit Organisations Introduction – Receipts and Payments account – Income and Expenditure account – Distinction between Receipts and Payments account – Income and Expenditure account - 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	86

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

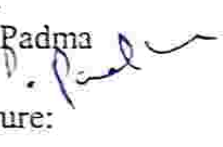
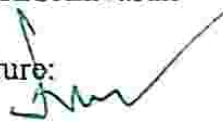
Seminar, Quiz, Assignments, Group Task.

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 and Applications	New Delhi, Sultan Chand and Sons	13 th Revised Edition 2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D. Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

K. SRINIVASAN, M.C.A.
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 NGM College (Autonomous)
 POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 102			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	CC II : General Economics	Semester:	I
					Credits:	4

Course Objective

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

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	To keep in mind the demand and supply.	K1
CO2	To get the idea about price and different market situations.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate the national economy.	K4
CO5	To adopt economic models in various business concern/sector	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

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:

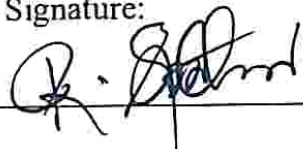
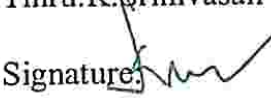
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Senthil Kumar Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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 POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 1A1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	DETAILED I : Computer Applications – I Programming lab in MS Office	Semester:	1
					Credits:	2

Course Objective

To enhance the practical knowledge in Microsoft office

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand a word processor and basic calculations.	K1
CO2	To apply designs to enhance the presentation.	K2
CO3	To explore the MS Office Access environment.	K3
CO4	To adopt various Office tools in business development	K4
CO5	To compose office based administration	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

MS WORD (23 Hrs – 13 (L), 10(T))

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following

Operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip arts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:

Operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

MS EXCEL(23 Hrs – 13 (L), 10(T))

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions, Average due date and account current
5. Preparation of projected balance sheet
6. Show the MID Value
7. EMI Chart Preparation

MS POWERPOINT (18 hrs - 14(L) 4 (T))

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:

Top down, Bottom up, Zoom in and Zoom out. – The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

MS ACCESS (7 hrs – 5(L) 2 (T))

1. Create a table for a student's mark sheet
2. Create a queries and set the data for the queries
3. Create a form design using form wizard
4. Create a report with report wizard

Pedagogy

Direct Instruction, Lab classes, Flipped Class, Digital Presentation

Assessment Methods:

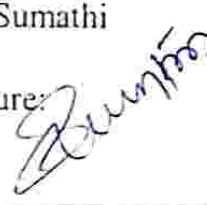
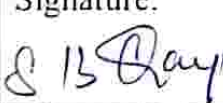
Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Sudalaimuthu S.& Antony Raj S	Computer Applications in Business	Himalaya Publications, New Delhi	2016

Reference Books:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Prameshwaran R.	Computer Applications in Business	S.Chand & Co. Ltd, New Delhi	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 1A2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	GE I ALLIED I Introduction to Computers	Semester:	I
					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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1
CO2	Recall and remember the different types of computers available in business industries.	K2
CO3	Aware of different programming and machine level languages and steps to develop computer programmes.	K3
CO4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	K4
CO5	Create the applications of computer information system in various business fields.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

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

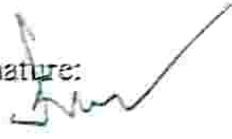
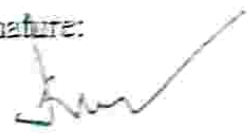
Pedagogy

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. Tazali
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=Qy064zFEW64
https://www.youtube.com/watch?v=0fbNLOjNtE
https://www.youtube.com/watch?v=dx1-_4tUus

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D. Padma  Signature:	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K. Srinivasan Signature: 	Name: Thiru.K. Srinivasan Signature: 

K. SRINIVASAN, M.C.A.
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 NGM College (Autonomous),
 POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.
 Controller of Examinations
 NGM College (Autonomous),
 POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 103			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	CC III : Principles of Management	Semester:	1
					Credits:	3

Course Objective

To have basic knowledge in the concepts involved in management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the use of business terms and concepts.	K1
CO2	To understand the various functions of management	K2
CO3	To review the leadership skills and styles to maximize employee productivity	K3
CO4	To acquaint students with various techniques of controlling and co-ordination of management	K4
CO5	To execute the practical and creative thinking to improve the decision making process.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	H	H	H	H	M	M
CO3	M	H	M	M	M	H	H	H	H	L
CO4	M	H	H	L	H	H	M	M	M	M
CO5	M	M	M	M	H	M	H	M	H	H

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:

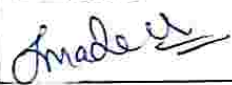
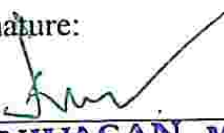
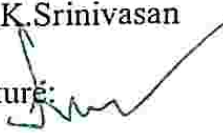
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: M.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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 Controller of Examinations
 NGM College (Autonomous)
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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 204			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC IV : HIGHER FINANCIAL ACCOUNTING	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the rules for admission, retirement, and death of a partner in a firm.	K1
CO2	To get the idea about settlement of accounts to death of partners.	K2
CO3	To examine the Insolvency of partner and sale of firm	K3
CO4	To analyses the procedures involved in Branch and Departmental accounts	K4
CO5	To apply the relevant rule for Hire purchase and Installment accounting	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	H	M	H	H	H	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Admission of Partner Partnership- Introduction- <i>Types</i> - Admission of a Partner - Methods of valuation of Goodwill - Treatment for Goodwill- Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution Profits - Capital Adjustments.	18
II	Retirement and Death of a partner Retirement of Partner - Calculation of Gaining Ratio - <i>Revaluation of Assets and Liabilities</i> - Memorandum Revaluation Account - Treatment 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 -	17
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.	16
V	Hire Purchase and Installment accounting Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	17
Total Contact Hours		86

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
I.	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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 205			Title:	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.		CC V : COMMERCIAL LAW	Semester:	II
					Credits:	4

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember rules and issues relating to the business,	K1
CO2	To understand the fundamentals of commercial law,	K2
CO3	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law,	K3
CO4	To analyze the skills to initiate entrepreneurial ventures in LLP,	K4
CO5	To apply the knowledge and skills in the elective area of the business law,	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	M	H	M	M	H
CO2	L	H	H	M	H	M	H	H	H	M
CO3	H	H	H	H	H	H	M	M	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	M	M	H	H

H-High; M-Medium; L-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 of Quasi - 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. Baurani Chandresh B. Mehta	Business Law	Himalaya Publishing House	2019.

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

K. SRINIVASAN, M.C.A.,
 CDC Co-ordinator & Controller of Examinations
 of Examinations
 NGM College (Autonomous)
 POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
 Controller of Examinations
 NGM College (Autonomous)
 POLLACHI - 642 001.

Programme Code:	BCom (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 2A1		Title:	Batch:	2023 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	4	GE II	Semester:	II
	Tutorial Hrs./Sem.		ALU IED II	Credits:	4
			Business Maths & Statistics		

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and mathematical tools used in business.	K1
CO2	To understand the basic terms of business calculus and financial mathematics.	K2
CO3	To get the idea for selection of sampling	K3
CO4	To analyses the various statistical tools to find out the relevance	K4
CO5	To provide exposure on calculation of regression	K5

Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	L	H	H	H	H	L
CO2	H	H	H	H	H	H	H	M	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H
CO5	H	H	M	H	L	H	H	H	M	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Sets & Functions Sets, Functions and Relations - Limits and Continuity – Intuitive Approach	13
II	Sequence and Series, Simple and Compound Interest Arithmetic and geometric progressions Simple and Compound Interest including annuity – Applications.	12
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.	14
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		71

Distribution of Marks: Theory 20% Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

	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	Business Mathematics & 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 2A2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	GE II ALLIED II – SPSS Packages	Semester:	II
					Credits:	3

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand how to start SPSS	K1
CO2	To define a variety of statistical variables	K2
CO3	To enter basic data into SPSS	K3
CO4	To carry out a statistical analysis that can test hypotheses	K4
CO5	To be familiar with SPSS presentation and statistical output	K5

Mapping

CO \ PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-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

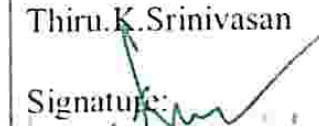
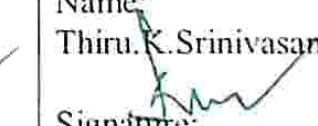
III	Diagrammatic representation Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Frequency Table – Histogram – Scatter diagram – Box plot.	15
IV	Descriptive Statistics Descriptive Statistics - Mean, Median, Mode, SD- 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A. CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A. Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 2S2		Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	SEC I Naan Mudhalvan Mutual Funds	Semester:	II
				Credits:	2

Course Objective

To provide professional management of investments to individual and institutional investors.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features	K1
CO2	To understand the legal structure of Mutual funds in India	K2
CO3	To deploy the knowledge Legal and regulatory framework of Mutual funds	K3
CO4	To review the Scheme related Information on Mutual Funds	K4
CO5	To apply various techniques to calculate Net Asset Value, Total Expense Ratio and Pricing Of Units	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Concept and role of a mutual fund Concept of a Mutual fund - Classification of Mutual Funds - Growth of the mutual fund industry in India	6
II	Legal structure of mutual funds in india Structure of Mutual Funds in India - Key Constituents of a Mutual Fund - Organization Structure of Asset Management Company - Role and Support function of Service Providers - Role and Function of AMFI	6

III	Legal and regulatory framework Role of Regulators in India - Role of Securities and Exchange Board of India - Due Diligence Process by AMC's for Distributors of Mutual Funds - Investor Grievance Redress Mechanism - AMFI Code of Conduct for Intermediaries	6
IV	Scheme Related Information Mandatory Documents - Non-Mandatory Disclosures	6
V	Net Asset Value, Total Expense Ratio And Pricing Of Units Computation of Net Assets of Mutual Fund Scheme and NAV - Concept of Entry and Exit Load and its impact on NAV NAV, Total expense ratio and pricing of units for the Segregated Portfolio	6
	Total Contact Hours	30

Pedagogy :

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

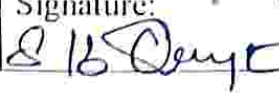
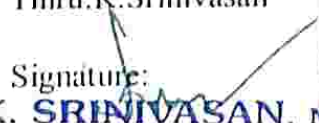
Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Taxmann's	Mutual Fund Distributors	Workbook Version	June 2022
2.	Sundar Sankaran	Indian Mutual Funds Handbook (5th Edition)	Vision Book Pvt Ltd	2018

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	R.Glenn Hubbard	The Mutual Fund Industry	Columbia Business School	2010
2.	Vivek Negi	Mutual Funds -Ladder to wealth creation	Diamond Books	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.D.Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
		K. SRINIVASAN, M.C.A. CBC Co-ordinator & Controller of Examinations NEM College (Autonomous) POLLACHI - 642 001.	K. SRINIVASAN, M.C.A. Controller of Examinations NEM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 306		Title:	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Semester:	III
			CC VI: CORPORATE ACCOUNTING	Credits:	5

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the accounting treatment of raising funds and redemption.	K2
CO3	To practice students with the basis in preparing financial statements of joint stock company.	K3
CO4	To appraise the skills in evaluation goodwill & share of a company.	K4
CO5	To create the knowledge of liquidation of Companies accounts.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	M	H	M	H	H	H	L

H-High; M-Medium; L-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).	17
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).	17
IV	Valuation of Shares and Goodwill Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	17
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.	17
	Total Contact Hours	86

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

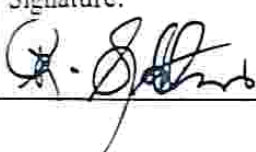
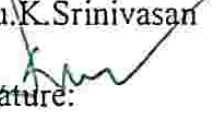
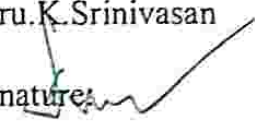
Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
I.	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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Senthil Kumar Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 307			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC VI : INCOME TAX	Semester:	III
					Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To evaluate individual income computation statement.	K4
CO5	To prepare aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	H	L	M	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	M	H	M	H	M	H	M	H	M
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H

H-High; M-Medium; L-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.	17
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.	17
III	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.	17
IV	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.	17
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	86

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

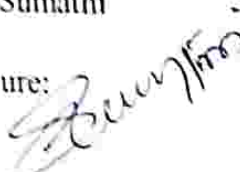
S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi.	Current Edition 2023

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	Rhagwanthi 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

K. SRINIVASAN, M.C.A., Controller of Examinations
 CDC Co-ordinator & Controller of Examinations
 NGM College (Autonomous)
 POLLACHI - 642 001.

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	25 UPA 308			Title	Batch	2025-2028
Hrs/Week	5	Tutorial Hrs/Sem.	-	CC VIII : Company Law and Secretarial Practice	Semester	III
					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

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the concept about Company and its promotions under Companies Act 2013.	K1
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
CO3	To prepare the documents maintained under Companies Act 2013.	K3
CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	To train the students in secretarial aspects relating to the procedures of Company Law	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	M	H	M	H	M	H	H	H	H
CO3	M	H	H	H	H	L	M	H	H	M
CO4	H	H	M	M	H	H	H	M	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

S. No.	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	31 st 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

K. SRINIVASAN, M.C.A.
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 POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25UPA 3A1			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.		GE III ALLIED III : Computer Applications – II Programming lab in Tally	Semester:	III
					Credits:	2

Course Objective

To develop the computerized accounting knowledge

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the basic ledgers in Tally	K1
CO2	To remember the Computerized accounting through various vouchers	K2
CO3	To recollect the previous year's company transactions and data.	K3
CO4	To deploy the company reports on digitally	K4
CO5	To verify the financial statements.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

Unit I	Accounting Information - Level I		
	Company Creation/Alteration/Deletion	Report-Ledger summary-Group summery- Trial Balance – P&L A/C – Balance Sheet with adjustment without adjustment	14
	Group ledger creation/Alteration/Deletion		
	Voucher preparation/Alteration/Deletion		
	Receipt (14)		
Unit II	Inventory Information I		
	Units of Measurement – Simple/Composite	Stock summary- Item wise- Group wise – Godown wise- Category wise	14
	Stock item/ stock group/ category		
	Godown Creation/Alteration/Deletion		
Unit III	Accounting information - Level II		
	Bill wise details	Party balance with interest	14
	Interest calculations		
	Bank Reconciliation Statement		
	Cost categories/ cost center		
Unit IV	Inventory Information II		
	Stock Journal (Input/ Output)	Stock summary	14
Unit V	Employee payroll and GST		
	GST Calculation	GST – 3B	14
Total Hrs			70

Pedagogy

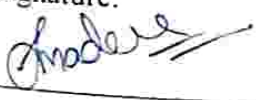
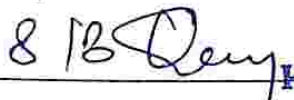
Direct Instruction, Flipped Class, Digital Presentation

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A. CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 3A2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.		GE III :ALLIED III : Visual Basics	Semester:	III
					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.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K1
CO2	Create different databases using access application for developing the business transactions	K2
CO3	Gain the knowledge on creating database using oracle.	K3
CO4	Gain knowledge on application of oracle statements to extract the particular data base.	K4
CO5	Gain the knowledge on developing employees and salary databases using oracle.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

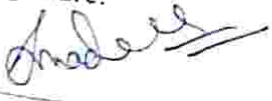
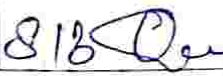
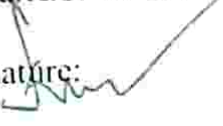
H-High; M-Medium; L-Low

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A. CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. 58 K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 3N1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective – 1	Semester:	III
				Fundamentals of Accounting and Auditing	Credits:	2

Course Objective

To understand Accounting and Auditing in Business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Remember the book keeping	K1
CO2	To be aware of Auditing	K2
CO3	To apply the accounting and auditing to the business	K3
CO4	To create knowledge about audit report	K4
CO5	To evaluate the company's financial position	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	L	M	H	H	M	M	M
CO2	H	L	H	L	H	L	H	M	M	M
CO3	H	L	H	L	L	M	M	M	M	H
CO4	H	M	H	M	M	M	H	H	M	M
CO5	M	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-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

Auditing: Concepts and Objectives- Principles of Auditing- Types of Audit- Evidence in Auditing- Audit Programmes .	6
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:

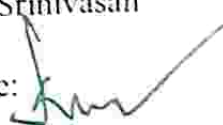
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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NGM College (Autonomous)
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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 3N2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective – 1	Semester:	III
				Elements of Company Law	Credits:	2

Course Objective

To enable the student to gain knowledge about company law

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect massive knowledge and expertise in company law.	K1
CO2	To understand the contemporary perspectives in the existing laws.	K2
CO3	To review the functioning and execution of company law in practice.	K3
CO4	To Study the procedure followed for winding up of the company	K4
CO5	To execute the company relations in practice	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

	Content	Hours
I	Introduction about Company: Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics.	6
II	Memorandum of Association & Articles of Association: Meaning – <i>purpose</i> – 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:

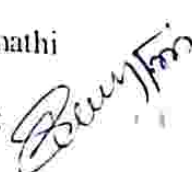
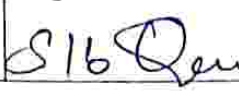
Seminar, Quiz, Assignments, Group Task.

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	Bagriyal A.K	Company Law	Vikas Publishing House	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
	K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA6S3			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	V A C - I Entrepreneurial Development	Semester:	III
					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

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the activities of entrepreneur.	K1
CO2	To understand the procedures and process on Startup.	K2
CO3	To analyse the local and global business environment.	K3
CO4	To implement the government benefits in the business.	K4
Co5	Develop idea generation, creative and innovative skills	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H
CO3	H	M	M	M	M	H	H	H	L	M
CO4	M	H	H	H	H	H	H	M	M	H
CO5	H	H	H	M	L	H	M	M	M	M

H-High; M-Medium; L-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:

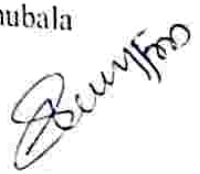
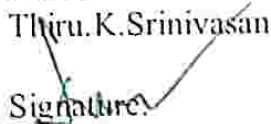
Seminar, Quiz, Assignments, Group Task.

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.KI.Sood	Fundamentals of Entrepreneurship and Small Business	Kalyani Publishers	2013
2	P.Saravanel	Entrepreneurial Development	Margham Publication	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 
K. SRINIVASAN, M.C.A., Controller of Examinations CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	25 UPA 409	Title	Batch: 2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	4	Semester: IV
	Tutorial Hrs./Sem.	CC IX : HIGHER CORPORATE ACCOUNTING	Credits: 5

Course Objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts of amalgamation and absorption of companies.	K1
CO2	To understand the accounting procedures for reconstruction of companies.	K2
CO3	To examine the financial statement of the Banking companies.	K3
CO4	To appraise the knowledge in the Insurance Companies accounts.	K4
CO5	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Mapping

PO PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Amalgamation, Absorption of companies Accounting for Amalgamation (AS14) and Absorption of Companies.	17
II	Reconstruction of Companies Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	17

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.	17
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.	17
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 Hours		86

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

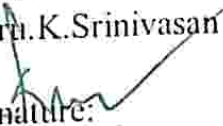
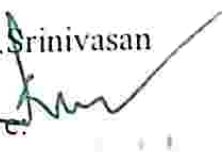
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS EDITION	YEAR
	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	13 th 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 410			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	CC X: INDIRECT TAXATION	Semester:	IV
					Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the rules and regulation of indirect taxation.	K2
CO2	To understand the rules for registrations and its exemptions in taxation.	K3
CO3	To implement GST and its working mechanisms.	K3
CO4	To analyze and resolve tax problems.	K4
CO5	To generalize the procedural aspects under different applicable statutes related to GST	K5

Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H-High; M-Medium; L-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 Service 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:

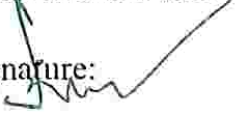
Seminar, Quiz, Assignments, Group Task.

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 Necraj 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

K. SRINIVASAN, M.C.A. **K. SRINIVASAN, M.C.A.**
 CDC Co-ordinator & Controller of Examinations
 NGM College (Autonomous) POLLACHI - 642 001. **Controller of Examinations**
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 411	Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	CC XI : Executive Communication	Semester:	IV
	Tutorial Hrs./Sem.		Credits:	3

Course Objective

- To develop writing Skill.
- To create awareness as how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Students to keep in mind the communication skills	K1
CO2	To understand the things that makes the business communication	K2
CO3	To set up the letters and its importance to the business	K3
CO4	To evaluate the various letters and its layout to the business	K4
CO5	To impart the correct practices of the strategies of Effective business writing	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	H	H	L	L	H	L	M	L	L	H
CO3	M	H	M	H	H	H	M	H	M	H
CO4	L	H	L	M	H	H	H	H	M	H
CO5	H	H	M	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Communication Communication – definition – meaning – types – principles – barriers – need and functions of business letter – essentials of effective business letter- Parts and layout of a business letter	14
II	Trade Enquiries: Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	14
III	Banking Correspondence: Banking Correspondence - Pay in Slip- Withdrawal Slip/ Cheque- DD Challan - Insurance Correspondence - Agency Correspondence - Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) – Deeds & Drafting.	14
IV	Tools & Techniques of Interviews : Application Letters – Preparation of Resume – Interview - Meaning – Course Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech – Oral Presentation	14
V	Report Writing: Report Writing-Importance-Features-Sales Report - Business Report Presentations - Letters to the Editor-Letters to the local Bodies - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.	14
	Total Contact Hours	70

Pedagogy : Direct Instruction, Flipped Class, Digital Presentation

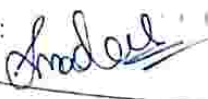
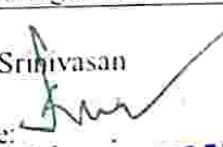
Assessment Methods: Seminar, Quiz, Assignments, Group Task.

Text Book

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR
1	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand and Sons, New Delhi.	2013

Reference Books

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF
1	Ramesh M.S Patten shetty	Effective Business English and Correspondence	Sultan chand and sons, New Delhi	2013
2	Urmila Rai, S.M, Rai	Effective communication	Himalaya Publishing House, New Delhi.	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K. Srinivasan Signature: 	Name: Thiru.K. Srinivasan Signature: 
		K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
	25 UPA 4A1			Batch:	2025 - 2028
	4	Tutorial Hrs./Sem.	GE IV: Allied IV Programming Lab in Advanced Excel	Semester:	IV
				Credits:	2

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and workbooks	K1
CO2	Understand the knowledge on how to work with Custom Data Formation and Validation:	K2
CO3	Apply to know the uses and applications of Excel:	K3
CO4	Make the students know how to create formatting and filtering	K4
CO5	Evaluate the knowledge on how to work with Custom Lists	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	H	M	L	M	L	L	H
CO3	M	H	M	M	H	M	M	H	M	H
CO4	L	H	L	L	H	L	L	H	M	H
CO5	H	H	M	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

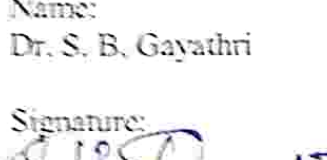
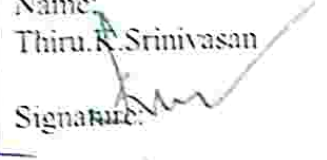
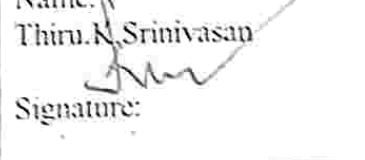
S.No	Content	Hours
1	Create Worksheets and Workbooks	30
2	Format Worksheets and Workbooks	
3	Customize Options and Views for Worksheets and Workbooks	
4	Apply Custom Data Formats and Validation	
5	Configure Data Validation	
6	Apply Conditional Formatting and Filtering	
7	Create Conditional Formatting 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. Rita Arora (2016), *Advance Excel 2016 Training Guide*, BPB Publications

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. A. Sumanthi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

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Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 4A2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	GE IV Allied IV Web Designing	Semester:	IV
					Credits:	3

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	To Keep in mind the fundamental knowledge of internet and web designing	K2
CO2	Understand the concept of designing web pages in web sites using various HTML tags	K2
CO3	Apply the practical knowledge in creating HTML files	K3
CO4	Analyze and develop website designing skill in real business world	K4
CO5	Evaluate the creation of links between web pages	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H-High; M-Medium; L-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
1. Develop a web page for NGM College using links for another web page
2. 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

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

Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 4S2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II Naan Mudhalvan Economics for Finance	Semester:	IV
					Credits:	2

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the basics of National Income Accounting	K1
CO2	To understand the Keynesian Models	K2
CO3	To deploy the knowledge of Financial Markets	K3
CO4	To review the Fixed Income Securities	K4
CO5	To apply various techniques Institutional Structure of International Finance:	K5

Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
1	National Income Accounting Accounting structure, key concepts in accounting for both closed and open economies – gross national product, gross domestic product, net national product, national income, savings and investment, balance of payments, circular flow of income, computational problems – expenditure approach, income approach and value added approach for measurement, input-output tables	6

II	Keynesian Models Simple Keynesian Model, assumptions, concepts of involuntary unemployment, liquidity preference, paradox of thrift, investment function, IS-LM model – two sector model, goods and money market equilibrium, multiplier, liquidity trap, complete Keynesian model – three sector model, role of government in terms of monetary and fiscal policy	6
III	Introduction to Financial Markets Capital markets, consumption and investments with and without capital markets, market places and transaction costs and the breakdown of separation; Fisher separation theorem; the agency problem; maximization of shareholder's wealth	6
IV	Fixed Income Securities Bond prices, spot prices, discount factors, and arbitrage, forward rates and yield-to-maturity, Price sensitivity, Hedging	6
V	Institutional Structure of International Finance The eurodollar, euro currency markets, multinational banking, international trader with letters of credit, financing international trade, institutions regulating international trade GATT, WTO, free – trade areas, customs union, NAFTA, ASEAN	6
Total Contact Hours		30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

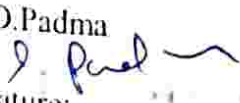
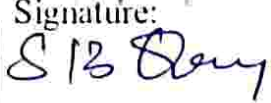
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR
1	Namit Arora	Financial Management & Economics for FinanceCA.	Taxmann Publications Private Limited; 5th Edition	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR
1	Francis Cherrunilar	International Trade and Export Management,	Himalya Publications	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D. Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 
K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations 77 NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA4N1			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective-II Introduction to Taxation	Semester:	IV
					Credits:	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember basic knowledge of taxation.	K1
CO2	To Provide the information about Direct and Indirect tax	K2
CO3	To understand various indirect tax rates prevailing	K3
CO4	To assess the source of tax	K4
CO5	To apply the latest government provisions like customs	K5

Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	H	H	H	H	L	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	M	M	H	H	H	M	M

H-High; M-Medium; L-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:

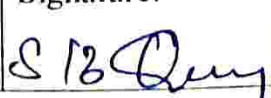
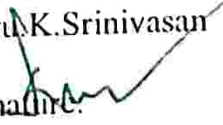
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A., Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 4N2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective-II Elements of Contract Law	Semester:	IV
					Credits:	2

Course Objective

To enable the student to gain knowledge about business law

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the fundamental principle.	K1
CO2	To identify the regulation of the form,of contract.	K2
CO3	To know the legal provisions of Contract relating to business.	K3
CO4	To provide an overview of the fundamental principles of contract law.	K4
CO5	To apply the rules governing the requirement to the parties of contract	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	L	H	H	H	M	M
CO2	H	H	M	M	M	H	H	M	M	M
CO3	H	M	H	M	L	H	M	H	M	L
CO4	H	M	M	M	M	H	M	M	M	M
CO5	H	H	H	M	M	H	H	H	M	L

H-High; M-Medium; L-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:

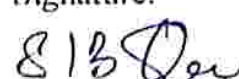
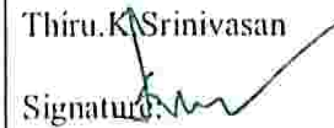
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 
K. SRINIVASAN, M.C.A., Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 4VA			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	VAC II Research Methodology	Semester:	V
					Credits:	2*

Course Objective

To enable the students to gain knowledge about Digitalized Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To demonstrate the ability to choose methods appropriate to research aims and objectives	K2
CO2	To understand the limitations of particular research methods	K2
CO3	To develop skills in qualitative and quantitative data analysis and presentation	K3
CO4	To develop advanced critical thinking skills	K4
CO5	To demonstrate enhanced writing skills	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Note : 30 hrs Extra class hrs

	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

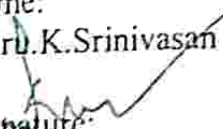
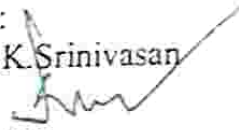
Direct Instruction, Flipped Class, Digital Presentation

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.D.Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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CDC Co-ordinator & Controller
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NGM College (Autonomous)
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Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 512			Title	Batch:	2025 - 2028
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

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.	K2
CO2	To apply skills in preparing cost sheet	K3
CO3	To evaluate problems in the allocations and apportionment of overheads.	K3
CO4	To analyze the elements of cost involved in various processes.	K4
CO5	To gain the lifelong learning of cost concepts and apply in the business environment.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	M	H	H	M	M	M	M	H
CO2	M	M	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	M	M	M	M	H	M	M
CO5	M	M	M	M	M	M	M	M	L	M

H-High; M-Medium; L-Low

Content	Hours
Cost concepts Cost Accounting – Definition – Meaning and Scope – Course Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Cost sheet – Tender and Quotation	17
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
Labour and Overheads Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification–Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads – Activity Based Costing(theory only)	18
Process Costing Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss–Abnormal Loss –Abnormal Gain.	17
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	17
Total Contact Hours	86

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

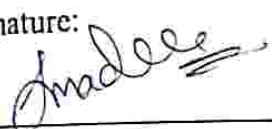
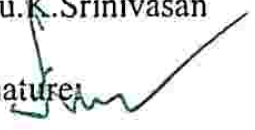
Seminar, Quiz, Assignments, Group Task.

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	4 th Edition 2019
3	Dr. K.L. Gupta, Prof. M.L. Agarwal	Cost Accounting	Sahitya Bhawan Publications	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

K. SRINIVASAN, M.C.A.,
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 POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 513			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	CC XIII : Financial Management	Semester:	IV
					Credits:	3

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

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of financial management	K2
CO2	To Apply the knowledge in mobilizing funds through various sources available for strategic financial decision-making	K3
CO3	To Apply various tools and methods of financial management for financial decisions.	K3
CO4	To Analyze the various theories of financial management	K4
CO5	To Evaluate the various project proposals and calculate the cost of capital, leverages, working capital requirements and dividend payments.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	L	M	L	L	M	L	H	H	H
CO2	H	L	M	L	L	M	L	H	H	H
CO3	H	L	M	M	L	M	L	H	H	H
CO4	H	L	H	H	L	M	M	H	H	H
CO5	H	L	H	H	M	H	M	H	H	H

H-High; M-Medium; L-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:

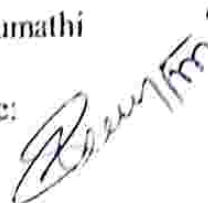
Seminar, Quiz, Assignments, Group Task.

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

NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management: Theory and Practice,	McGraw-Hill Education.	16 th Edition. (2019)
2	M.Y.Khan and P.K.Jain	Financial Management: Text, Problems and Cases	McGraw-Hill Education.	8 th 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: N. Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 5E1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	DSE I: (A) Banking Theory Law and Practice	Semester:	V
					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

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the banking functions and its role in economic development	K2
CO2	To Apply the knowledge in e-banking services offered by the banks in real life	K3
CO3	To Analyse the relationship between the banker and its customers.	K4
CO4	To Analyze the various various roles and responsibilities of paying and collecting bankers	K4
CO5	To Evaluate the various loans and advances sanctioned by the banks.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	M
CO2	H	M	M	L	L	H	M	H	M	M
CO3	H	M	M	M	L	M	M	H	M	M
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H- High; M-Medium; L-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- <i>Principles of sound lending</i> - 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:

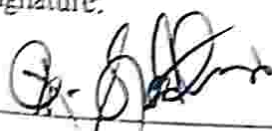
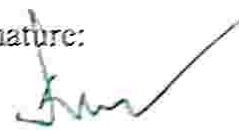
Seminar, Quiz, Assignments, Group Task.

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./4 th edition	2017
2	Varshney P.N	Banking theory and law practice	Sultan chand and Sons, 21 st Revised Edition	2015
3	B. Santhanam	Banking theory and law practice	Margham Publications	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 5E2			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	DSE I:	Semester:	V
				(B)Financial Services	Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the various financial products, services, and strategies offered by various institutions.	K1
CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.	K2
CO3	To analyze the structure of the financial markets.	K3
CO4	To apply the knowledge of various financial products.	K4
CO5	To have knowledge on Merchant Banking and Factoring Services	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	H	H	M	M	H	L	H	M	H
CO5	M	H	H	H	H	M	H	H	L	M

H-High; M-Medium; L-Low

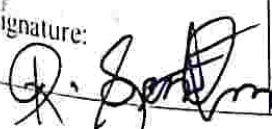
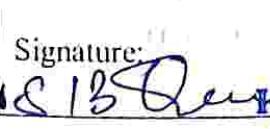
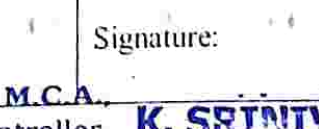
Content		Hours
I	Financial System Financial System -Functions – Development of Financial System in India – Financial Markets- Classifications– <i>Financial Instruments</i> – Money Market – Features –Composition of Money Market- Features of Indian Money Market.	15
II	Capital Market Capital Market – Types – 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 – <i>Fund Based Services</i> – 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",	5 th 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 
K. SRINIVASAN, M.C.A. CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			
K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 5E3			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	DSE I:	Semester:	V
				(C) MIS and Industry 4.0	Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Management Information System	K1
CO2	To Apply the system concepts and the integration of business system and MIS	K2
CO3	To Apply the decision making concepts in buiness	K3
CO4	To Analyze the need for Industry 4.0	K4
CO5	To Evaluate the various applications and tools of Industry 4.0	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	L	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	L	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-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 advantage	15
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:

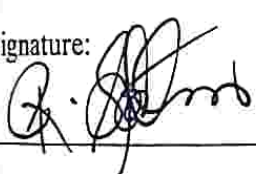
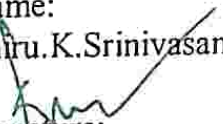
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Senthil Kumar Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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 NGM College (Autonomous)
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Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	25 UPA 514			Title	Batch	2025 - 2028
Hrs/Week	5	Tutorial Hrs./Sem.	-	CC XIV : Cyber Security	Semester	V
					Credits	4

Course Objective

To develop understanding of Cyber Security and Cyber Laws.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts of cyber security	K1
CO2	To understand the cyber crimes and cyber laws	K2
CO3	To analyse the IT Act and Social Media issues	K3
CO4	To build Knowledge about the Digital Media Frauds	K4
CO5	To Assess the knowledge of tools and techniques for Cyber security	K5

Mapping

CO \ PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	H	H	L	M	H
CO2	H	M	H	L	H	M	H	M	H	M
CO3	H	H	M	L	L	H	M	M	L	H
CO4	L	H	L	M	M	H	H	L	L	M
CO5	L	H	L	L	L	H	H	L	L	M

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Introduction to Cyber security Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	15
II	Cyber crime and Cyber law Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransom ware attacks, zero day and zero click attacks, Cyber criminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures	15
III	IT ACT 2000 and Social Media Legal perspective of cyber crime, IT Act 2000 and its amendments. Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media.	15
IV	Digital Payments Fraud Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payment Settlement Act, 2007.	15
V	Tools and Technologies for Cyber Security End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host fire wall and Anti- virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions	15
Total		75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

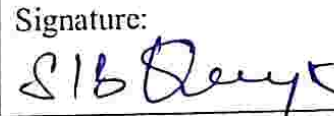
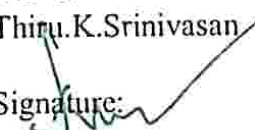
Seminar, Quiz, Assignments, Group Task.

Text Book:

Author Name	Name of the Book	Name of the Publisher	Year of Publication
Ajay Singh	Introduction to Cybersecurity: Concepts, Principles, Technologies and Practices	Pearson Education	2024
Mohamed Atef	The Complete Cybersecurity Handbook: From Fundamentals to Advanced Techniques	Wiley	2024

Reference Books:

Author Name	Name of the Book	Name of the Publisher	Year of Publication
The Institute of Company Secretaries of India	Cyber Crime: Laws and Practices	The Institute of Company Secretaries of India	-
Suhaag Maheria	Digital Payments and Fraud Connection: Insights from the Indian Economy	Cambridge Scholars Publishing	2024
Anand Shinde	Introduction to Cyber Security: Guide to the World of Cyber Security	Caprioru Publication	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
me: J.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

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 NGM College (Autonomous)
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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 515			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	CC XV: Industrial Law	Semester:	V
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the various laws to be followed in industry.	K1
CO2	To understand the rationale of labour laws in organization	K2
CO3	To integrate the knowledge of wage legislation	K3
CO4	To review and to manage employee relations at work.	K4
CO5	To execute the various industrial acts in practical	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	M	H	H	H	M	M	M	H	M
CO3	M	M	M	M	M	H	L	H	M	M
CO4	M	H	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	H	M

H-High; M-Medium; L-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:

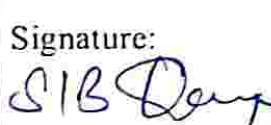
Seminar, Quiz, Assignments, Group Task.

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

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

K. SRINIVASAN, M.C.A.,
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Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 581		Title:	Batch:	2025-2028
Theory Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	SEC III MODERN MARKETING	Semester:	V
				Credits:	2

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the key concept and elements of marketing management.	K1
CO2	To get an idea, how to implement marketing in Real life situation.	K2
CO3	To deploy the role of marketing in a business context.	K3
CO4	To analyze the global marketing environment and opportunities.	K4
CO5	To evaluating an insight on the various marketing channels along with modern technology.	K5

Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
1	Marketing: Market – Marketing – Definition – Evolution – Classification – Course Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK-ISI.	9

II	Product and Price: Product – Features – Classification – New Product Planning and Development – Product Life Cycle – Pricing: Definition – Course Objectives – Factors affecting Price Determination – Methods of Setting Price	9
III	Physical Distribution: Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion – Need- Types – Sales Promotion Mix – Advertising – Publicity – Personal Selling.	9
IV	Buyer's Behaviour: Need- types of consumer behavior- Buying Motives – types of Buying Motives – consumer buying decision process- factors influencing buyer Behavior- Market Segmentation – Need- methods of segmenting markets. Brand- Advantages and disadvantages- Kinds of brands.	9
V	Recent Trends in Marketing: Strategic Marketing- key drivers – Green Marketing – Online Marketing – Tele Marketing – Rural Marketing- Public Relations Marketing- Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing- Experiential Marketing	9
Total Contact Hours		45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

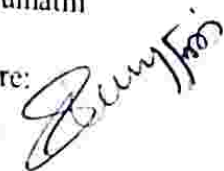
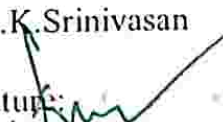
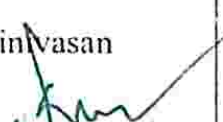
Seminar, Quiz, Assignments, Group Task.

Text Book

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practices	S. Chand & Co Pvt. Ltd.	2020

Reference Books

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler	Principles of Marketing	Prentice Hall of India	2020
2	Pingali Venugopal	Marketing Management,	SAGE Publication.	2019
3	M.Govindarajan	Modern Marketing Management	Narosa Publishing House,	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 5S2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	SEC III: Human Resource Management	Semester:	V
					Credits:	2

Course Objective

- To study the issues and approaches relating to human resources management.
- To understand how to be ethically and socially responsive to the needs of the Society.
- To emphasize the skill, knowledge and ability required for the work force to work efficiently.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concept of human resource management, frame work and its role in business administration.	K1
CO2	To understand the recruitment and training procedure in the organization.	K2
CO3	To Develop the employee skills based on the organisational needs.	K3
CO4	To apply the emerging HR dimensions.	K4
CO5	To evaluate the performance of the employees and in turn leads to motivation	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	M	M	H	H	L	M	H	L	H	L
CO3	H	H	M	M	M	H	H	M	M	H
CO4	M	H	H	L	M	H	H	L	L	M
CO5	M	M	H	H	L	M	H	L	H	L

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	HRM Introduction: Meaning and Definition of Human Resource Management- Differences between Human Resource Management and Personnel Management-Course Objective and Scope of Human Resource Management-Importance and Role of Human Resource Management-Function of Human Resource Management. Challenges of HRM-Employee turnover-Employee commitment and loyalty.	9
II	Recruitment: Definition and Course Objective of Recruitment- Sources of Recruitment, Methods of Recruitment. Selection: Definition and need for Selection – Steps in Selection Procedure Training and Development: Need and Importance of Training – Types and Methods of Training- Advantages of Training.	9
III	Job Analysis: need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-Benefits of Job Analysis Job Evaluation: Meaning and features of Job Evaluation-Process of Job Evaluation-Essentials for the success of a Job Evaluation programme-Job Evaluation methods-Limitations of Job Evaluation.	9
IV	Performance Appraisal: Meaning and Features of Performance Appraisal-Course Objectives and Need for Performance Appraisal-Process and methods of Performance Appraisal – Barriers to effective Performance Appraisal-overcoming Barriers to Appraisal.	9
V	Social security and Employee welfare: Meaning and need for social security and welfare programs-Types of social security and welfare programs-Ethics in human resource management-Emerging HR dimensions-Employee retention strategy-Talent management-Employer attractiveness-Employer image and branding.	9
	Total	45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

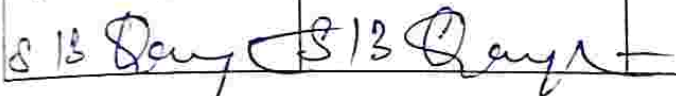
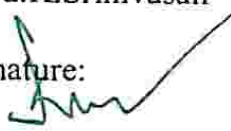
Seminar, Quiz, Assignments, Group Task.

Text Book :

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Dr. C. D. Balaji	Human Resource Management (Personnel Management)	Margham Publications	Reprint 2019

Reference Book:

S.No	Author	Title	Publication / Edition	Year of Publication
1.	P.Subba Rao	Personnel and HRM –Text& cases	Himalaya publishing house	2014
2.	T. M Prasad	Human Resource Management	Sultan Chand&Sons	2014
3.	C.B.Gupta	Human Resource Management	Sultan Chand & Sons	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S.B.Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	25 UPA 5AL	Title	Batch	2025-2028
		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 abreast with developments in the business and commercial world.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the basics of business.	K1
CO2	To get the idea about business environment.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate global business environment.	K4
CO5	To adopt the common business techniques	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

H-High; M-Medium; L-Low

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 Chartered Accountants of India	Business and Commercial Knowledge	ICAI	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R .Senthil kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 616			Title	Batch:	2023 - 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC XVI : MANAGEMENT ACCOUNTING	Semester:	VI
					Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	K1
CO2	To understand and analyze financial statement to help managerial decision making.	K2
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
CO4	To learn the various tools and techniques in budgetary control and working capital Requirements.	K4
CO5	To Develop the Knowledge in the practical applications of Marginal costing techniques.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L- Low

Unit	Content	Hours
I	Basis of Management Accounting Management Accounting – Meaning – Definition – Characteristics -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 Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Standard Costing (Material and Labour Only)	17
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)	15
	Total Contact	86
	Hours	

Distribution of Marks : 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

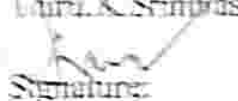
Seminar, Quiz, Assignments, Group Task.

Text Book:

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

Reference Books

Sl. No.	AUTHOR	TITLE OF THE BOOK	PUBLISHERS EDITION	YEAR OF PUBLICATION
1	Dr. S. P. and Narang & 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. A. Arora.	Cost and Management Accounting	Cost and Management Accounting	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

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Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	25 UPA 6E4			Title	Batch	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	DSE II: (A)Operations Research	Semester	VI
					Credits	5

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the problems that are provide solutions to the real life	K1
CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution	K2
CO3	To apply the various problems to the real life situations	K3
CO4	To review the aspects in operation research that are optimistic in all situation	K4
CO5	To Apply the operations research problem into real life situations	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	L	M	H	L	H	M
CO3	H	H	L	M	M	H	M	M	M	H
CO4	M	H	L	M	M	H	H	L	M	M
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Unit	Contents	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)	17
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)	17
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.	17
V	Game theory Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.	17
	Total	86

Distribution of Marks : Theory 20% and Problems 80%

Pedagogy

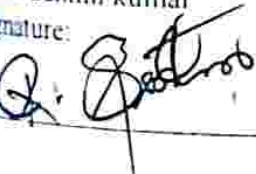
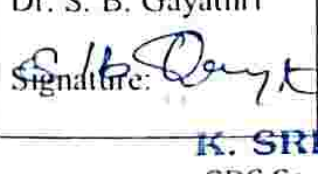
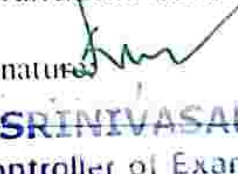
Direct Instruction, Flipped Class, Digital Presentation

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R.Senthil kumar Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	25 UPA 6E5			Title	Batch	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE II (B)Investment Management	Semester	VI
					Credits	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the existence of various financial intermediaries	K1
CO2	To understand the functions of capital and money market	K2
CO3	To deploy the knowledge of various non-banking financial intermediaries	K3
CO4	To review the functions of merchant banking and role of SEBI	K4
CO5	To apply various techniques while making investment decision	K5

Mapping

CO \ PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	M	M	H
CO2	H	L	M	H	L	M	M	L	H	M
CO3	H	H	L	M	M	H	L	M	M	M
CO4	M	H	H	M	H	H	H	L	M	H
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Investment Choices and Alternatives, Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Course Objectives; Investment-Return and Risk.	18
II	Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI	18
III	Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk-Analysis in Investment Decision; Systematic and Unsystematic Risk.	18
IV	Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis	18
V	Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe; Single Index Model; Capital Asset Pricing Mode	18
Total Contact Hours		90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

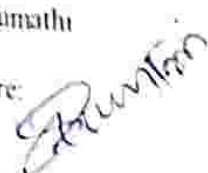
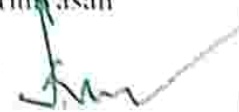
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sunathi	Name: Dr. S. B. Gayathri	Name: Thiru K. Srinivasan	Name: Thiru K. Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

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Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6E6		Title	Batch:	2025 – 2028
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

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the benefits of the FinTech industry	K2
CO2	To Enable a better understanding of Financial Technology and Digital Payments	K3
CO3	To Analyze the functioning of Cryptocurrency	K4
CO4	To Assess the impact of Blockchain Technology	K4
CO5	To Evaluate the effects of FinTech on various sectors	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	M	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

	Content	Hours
11	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
	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
	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
7	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
	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:

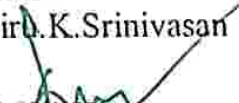
Seminar, Quiz, Assignments, Group Task.

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

AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
Aravind Narayanan	Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction	Princeton University Press	2022
Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder	Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction	Princeton University Press	2022
Slava Ginzin	Bitcoin for Non-Mathematicians: Exploring the Foundations of Crypto	Universal Publishers, USA	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: P. Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Thiru.K.Srinivasan Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6E7			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE III: (A) Auditing and Assurance	Semester:	VI
					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

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the auditing concepts and role of auditing in society.	K1
CO2	To understand the material business risk in accordance with auditing standards.	K2
CO3	To apply the fundamental auditing concepts.	K3
CO4	To review auditing issues and current developments in auditing theory and practice.	K4
CO5	To identify the primary audits	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M
CO3	M	H	H	M	M	M	H	H	H	H
CO4	M	H	H	M	H	L	H	H	M	H
CO5	H	H	M	H	H	H	H	H	H	L

H-High; M-Medium; L-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:

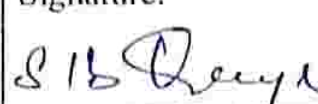
Seminar, Quiz, Assignments, Group Task.

Text Book

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:

NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
	B N Tandon, S Sudharsnam & S Sundharabahu	A Hand Book of Practical Auditing,	S. Chand Publishing /15/c	2019
	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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

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Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6E8			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	DSE III: (B) Forensic Auditing	Semester:	VI
					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

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Fundamentals of Forensic Auditing	K1
CO2	To Identify and Analyze Different Types of Fraud:	K2
CO3	To Develop Forensic Audit Skills:	K3
CO4	To Explore Legal and Regulatory Aspects:	K4
CO5	To Evaluate the Forensic Audit and Indian Evidence Law	K5

Mapping

PO SO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

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:

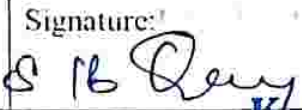
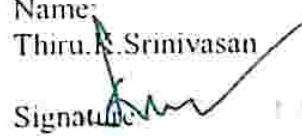
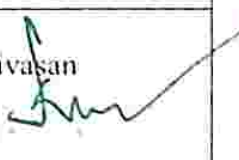
Seminar, Quiz, Assignments, Group Task.

Text Book

AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. J. Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 
K. SRINIVASAN, M.C.A., CDC ₁₂₉ -ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

K. SRINIVASAN, M.C.A.,
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Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6E9	Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	6	DSE III (C) Retail Business Management	Semester:	VI
	Tutorial Hrs./Sem.		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

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the functions of retail business and various retail formats and retail channels.	K1
CO2	Understand the difference between Retail and Manufacturing Supply Chain	K2
CO3	Understand, key drivers of retail supply chain and how to select a retail store location	K3
CO4	Analyze Retail Market and Financial Strategy including product pricing	K4
CO5	Integrate the various Supply Chain partners and how to collaborate with them	K5

Mapping

PO PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-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

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
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
Retail Management Information Systems Servicing the Retail Customer – Retail Store Design and Visual Merchandising – Retail Management Information Systems – Supply Chain Management.	18
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:

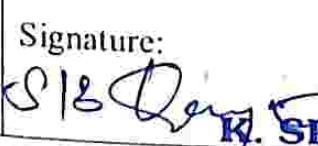
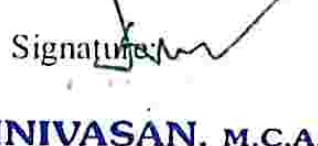
Seminar, Quiz, Assignments, Group Task.

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

AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
Bart Vernab & Joel Evan	Retail Management	Macmillan, New Delhi	2005
Gibson Vedamani	Retail Management	Jaico Publishers	2007

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Name: Dr. R. Senthil Kumar Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 

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NGM College (Autonomous)
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Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 617	Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	6	CC XVII : Strategic Management	Semester:	VI
	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

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

CO Number	CO Statement	Knowledge Level
CO1	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.	K1
CO2	To formulate organizational vision, mission, goals and values.	K2
CO3	To implement organizational goals and Course Objectives.	K3
CO4	To understand, develop and establish organizational priorities.	K4
CO5	To help students master the analytical tools of strategic management	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	M	L	H	M	M
CO2	H	M	H	H	M	H	H	M	H	H
CO3	M	L	H	M	M	H	M	H	H	M
CO4	M	H	H	H	H	M	L	H	M	M
CO5	H	H	M	H	H	M	H	H	H	H

H-High; M-Medium; L-Low

Content		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 Course 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

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

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 
K. SRINIVASAN, M.C.A., Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 618			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	CC XVIII : Internship: Practical Auditing	Semester:	VI
					Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To examination of financial statements	K1
CO2	To prepare financial statements in manually/digitally	K2
CO3	Demonstrate an understanding of the taxation of the individual income	K3
CO4	Understand the audit process from the planning stage till the completion of audit	K4
CO5	To learn to design and appraise the project	K5

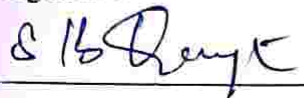
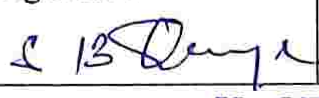
Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	M	H	H	H
CO2	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	M	M	M	H	H	H	H	H
CO5	H	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-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 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 25 marks for Internal and 75 marks for external evaluation.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature: 	Signature: 	Signature: 	Signature: 

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CDC Co-ordinator & Controller
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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6S1			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC IV Naan Mudhalvan Digital Marketing	Semester:	VI
					Credits:	2

Course Objective

To enable the students to gain knowledge about Digitalized Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand about Digital Marketing	K2
CO2	To Understand about SEO	K2
CO3	To apply the strategies for E-mail marketing	K3
CO4	To Analyse the Social media marketing	K4
CO5	To evaluate the Pros and Cons of social media marketing	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Digital Marketing Introduction to Digital Marketing – Significance – Traditional Marketing Vs. Digital Marketing – Digital Marketing Process – Website Planning and Development – Types of Websites – Key words	6
II	Introduction to SEO Introduction to Search Engine Optimization (SEO) – SEO Techniques – E-mail Marketing – Introduction and Significance – E-Mail Marketing Strategy.	6
III	Social Media Marketing Social Media Marketing – Introduction and Significance – Facebook Marketing – Twitter Marketing – LinkedIn Marketing – Pros and Cons of Social Media Marketing.	6
IV	Engine Marketing Engine Marketing Introduction to social engine marketing – Tools used for search engine marketing – Display advertising techniques – Report generation.	6
V	Google Analytics Google Analytics Google Analytics - Online reputation management – E-Mail marketing –Affiliate Marketing – Social Media Analytics – Ad designing.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

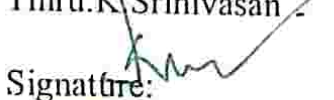
Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ryan Deiss & Russ Henneberry.	Digital Marketing For Dummies	John Wiley & Sons, Inc.	2022
2	Maity, M	Internet Marketing	Oxford University Press	2017

Reference Books				
S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jan Zimmerman	Social Media Marketing	Deborah Ng. Publication	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature:	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations	Name: Thiru.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Controller of Examinations
NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6S2			Title	Batch:	2025 - 2028
Duration Week or Practical Week	2	Tutorial Hrs./Sem.	-	SEC IV Capital Marketing	Semester:	VI
					Credits:	2

Course Objective

To introduce the concepts of financial markets and making students aware of primary and secondary markets in India and also provide insight into the regulatory framework of stock exchange.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand the financial markets	K1
CO2	To know the Instruments of Issues in new issue market	K2
CO3	To know the Listing procedure in secondary market	K3
CO4	To apply Trading in stock exchanges	K4
CO5	To analyse the functions of SEBI	K5

Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.	6
II	New Issues Market- Meaning – Distinctions and relationship- New Issue market and Stock exchange – Function of NIM- Instruments of Issues- Players in the NIM- Recent Trends.	6
III	Secondary market- Stock exchanges in India – Organization- Listing of securities- Group A, Group B, Group C – Listing procedure – Criteria for listing – Listing Obligations- Stock Brokers – Kinds of Brokers.	6
IV	Trading in stock exchanges- Methods of trading- Kinds of Transaction- Genuine Trading vs Speculative trading - Kinds of Speculators – Speculative Transactions- Recent Development.	6
V	SEBI – Objectives – Functions – Powers -- (SEBI Guidelines: Primary market, Secondary Market– FII- Bonus Issues, Rights Issue, Debentures, Underwriters), Investor Protection. OTCEI – Features, Trading in OTCEI, listing on OTCEI, NSE- features – BSE.	6
	Total Contact Hours	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

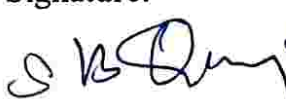
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	VA Avadhani	Capital Market Management	Himalaya Publishing House	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.Mohana Rao & R.L	Financial Services	Deep & Deep Publications (P) L	2019
2	V.K.Bhalla,	Management of financial services	Anmol Publications Pvt Ltd	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.D.Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A. CDC Co-ordinator & Controller of Examinations	Name: Thiru.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A. Controller of Examinations
NGM College (Autonomous) POLLACHI - 642 001.			

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	25 UPA 6AL			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Advanced Learners course II Accounting Standards	Semester:	VI
					Credits:	2*

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Indian Accounting Standards	K1
CO2	To Apply the Accounting standards in preparing accounting policies, cash flow statement and disclosing accounting policies	K2
CO3	To Apply the Accounting standards in Fixed assets, investments, amalgamation and Government accounting	K3
CO4	To Analyze the implementation of Accounting standards in related party transactions, EPS and Taxes on income	K4
CO5	To Evaluate the development and significance of Ind AS	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	H	H
CO2	H	M	M	L	L	H	M	H	H	H
CO3	H	M	M	M	L	M	M	H	H	H
CO4	H	M	H	H	L	M	M	H	H	H
CO5	H	M	H	H	M	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	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 – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets	

Pedagogy :

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

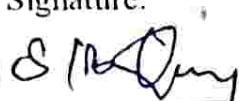
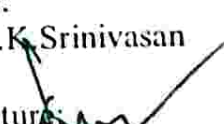
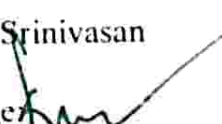
Seminar, Quiz, Assignments, Group Task.

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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Thiru. K. Srinivasan Signature: 
K. SRINIVASAN, M.C.A., CD Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.			