Department of Commerce

Institute 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.

Institute Mission

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

Department Vision

- ❖ A passion for academic excellence
- ❖ Uncompromising human values
- ❖ A desire to make the students of this institutions worthy citizens of our glorious mother land

Department Mission

- ❖ Maintenance of a progressive outlook towards development
- ❖ Updating the curriculum periodically to meet the dynamic global demands
- ❖ Training in Soft Skills to complement Hard Skills
- ❖ Identifying the learner needs and preparing them for a rewarding career
- ❖ Helping the youth realize their spirit of adventurism

Program Educational Objectives

The Program Educational Objectives (PEOs) describe the expected professional accomplishments and societal contributions of Commerce graduates about three to four years after completing the undergraduate program. The PEOs are as follows:

PEO1	To provide conceptual knowledge and application skills in commerce domain
PEO2	To facilitate students with skills and abilities to be competent, creative and highly valued professionals in industry, academia, or government
PEO3	To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.
PEO4	To adapt to a rapidly changing environment by continuously learning and applying new skills, becoming socially responsible and value-driven citizens committed to sustainable development.

Program Outcomes (POs)

Program Outcomes (POs) are the graduate attributes acquired by students at the time of completing their undergraduate program. These outcomes are aligned with the Graduate Attributes (GAs) prescribed by the UGC under the LOCF framework and are common to all disciplines of study.

The attainment of POs is assessed at the time of graduation for every outgoing batch. The POs are addressed and achieved through the Course Outcomes (COs) of the various courses in the curriculum, and collectively contribute to the attainment of the Program Educational Objectives (PEOs).

PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	**Problem solving:** Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	**Analytical reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	**Research-related skills:** A sense of inquiry and capability for asking relevant/ appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO7	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO8	**Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9	**Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	**Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	**Self-directed learning:** Ability to work independently, identifies appropriate resources required for a project, and manages a project through to completion.
PO12	**Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	**Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	**Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	**Lifelong learning: Ability** to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development / reskilling.

Program Specific Outcomes:

The **Program Specific Outcomes (PSOs)** are defined by the stakeholders of the program and describe the discipline-specific skills that a Commerce graduate is expected to acquire at the time of graduation. Unlike the general Program Outcomes (POs) prescribed by UGC-LOCF, PSOs are exclusive to the discipline (Commerce) and are achieved through the teaching–learning process of the courses in the curriculum.

For the **B.Sc/B.Com program**, the Department, in consultation with stakeholders, has identified the following PSOs:

PSO - 01	To Enhance knowledge and skills among students this built confident to identify their career opportunities in multiple dimensions.
PSO - 02	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

Course Outcomes (COs) specify the measurable learning achievements that students are expected to attain upon successful completion of course.

Mapping

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

3 Point Scale – 1, 2, 3

1) A **Credit** is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (Minimum 15 weeks).

a) 1 Credit of class room theory = 15 hours of engagement in a semester.

b) 1 Credit of Practical/Internship/workshop-based activity/theory under ODL = 30 hours of engagement in a semester.

c) 1 Credit of field visit/industry visit/Assignments = 40-45 hours of engagement in a semester

d) Research Project/Dissertation: Either entire semester/Equivalent to one paper

2. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed courses basket comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses.

3. **Learning Hours:** Total outcome-based learning hours for credits shall include:

- Classroom Teaching/Tutorials
- Lab work/Practical/Projects/Assignments/Seminars
- Sports/Games/Physical Activities/ Yoga
- Social/Community work (Including NCC/NSS participation)
- Internship/Apprenticeship/On the Job Training (OJT), field visit, Projects

2. Distribution of Credit and selection of courses across Three (UG) / Two Years (PG) Degree Programmes:

2.1. Major Discipline Course

Major discipline is the main focus (Core) subjects and the degree will be awarded in that discipline. Students must secure a prescribed minimum number of credits (About 50% of total credits) in the major discipline. Major courses shall be available to choose in every semester. The weightage of the credits of a course may differ (4-6 credits) based on level of the courses. The number of courses in Major may vary from semester to semester.

2.2. Minor Discipline Course

Minor discipline is the broader understanding of the course beyond the major discipline course.

2.3. Interdisciplinary/ Multidisciplinary/Allied Course

This is constituent discipline of the major courses and helps learners to acquire core competence in relevant or any other independent courses. This course may be major specific or other discipline specific. Minimum of 9 credits may be allocated to Interdisciplinary/ Multidisciplinary/Allied courses.

S.No	Category	Abbreviation	Description
1	Core Course	CC	Mandatory courses that provide fundamental and advanced knowledge in the primary discipline, ensuring academic depth and programme uniformity.
2	Allied Course	AC	Supportive courses related to the core discipline that enhance conceptual understanding and interdisciplinary knowledge.
3	Allied Optional	AO	Elective allied courses that allow students to choose additional subjects related to or supportive of the major discipline.
4	Foundation Course	FC	Courses designed to bridge the gap between school education and higher education by strengthening basic academic skills and knowledge.
5	Ability Enhancement Compulsory Course	AECC	Mandatory courses aimed at enhancing essential skills such as communication and environmental awareness for all students.
6	AE–1: Communicative English	AE–1	A compulsory course offered in Semester II to develop communication and language skills, conducted beyond regular class hours.
7	AE–2: Environmental Science	AE–2	A compulsory course offered in Semester I focusing on environmental awareness, sustainability, and responsible citizenship.
8	Value Education	VE	Courses that promote moral, ethical, and social values to ensure holistic personality development and responsible citizenship.
9	Skill Enhancement Course	SEC	Application-oriented courses designed to develop practical, technical, and employability skills related to the programme.
10	Non-Major Elective/Extra Departmental Course	NME/EDC	Interdisciplinary courses offered by other departments to provide basic knowledge outside the student's major, promoting multidisciplinary learning.
11	Discipline Specific Elective	DSE	Advanced and specialized elective courses within the discipline offered in Semesters V and VI, allowing

			students to choose areas of interest.
12	Self Study	SS	A course designed for independent learning, completed outside regular class hours to promote learner autonomy.
13	Internship	IS	Practical training undertaken after Semester IV during summer, followed by report submission and viva-voce in Semester V.
14	Outreach Programme	OR	A compulsory activity to promote social responsibility and community engagement through service-oriented initiatives.
15	Extra Credit Courses	EC	Additional credits earned through approved online courses such as MOOCs offered via platforms like SWAYAM and NPTEL or through institutional certificate courses.

2.4. Summer Internship / Field visits / Projects/ Apprenticeship / Community Engagement and Service corresponding to Major Subject, Co-Curricular Courses and Research Project.

- Internship/ Apprenticeship corresponding to Major subjects are suggested in fifth or sixth semester.
- Field visits/ Projects / Community Engagement and services corresponding to Major subject to be offered in third years.

2.5. Research Project/Dissertation:

The research project / dissertation will be in major discipline with social relevance leading to product development / problem solving / prototypes.

COMMERCE

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2026 – 2027 ONWARDS) I to VI SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER -I										
Part	**Subject Code**	**Title of the Paper**	**Hrs. / Week**		**Hrs. / Week**	**Exam Hrs.**	**Maximum Marks**		**Total Marks**	**Credits**
			L	**P**	**T**		**Internal**	**External**		
I	26UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	26UHN1C1	Hindi Paper-I								
	26UFR1C1	French Paper-I								
II	26UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	26UCO101	**CC I:** Financial Accounting - I	5	-	1	3	25	75	100	5
	26UCO102	**CC II**: Principles of Management	5	-	-	3	25	75	100	3
	26UCO1A1/ 26UCO1A2	**Allied:** Business Economics / Agriculture and Rural Development	6	-	-	3	25	75	100	5
IV	26EVS101	**AECC I**:Environmental Studies	2	-	-	2	-	50	50	2
	26HEC101	**VE:** Human Excellence-Personal Values & SKY Yoga Practice - I	1	-	-	2	20	30	50	1
V		Extension Activities – Annexure II	-	-	-	-	-	-	-	-
		-	**30**				**145**	**455**	**600**	**22**

List of Abbreviations:

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

CC – Core Course; **AECC** - Ability Enhancement Compulsory Course; **VE**- Value Education

SEMESTER - II

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Week	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	26UHN2C2	Hindi Paper-II								
	26UFR2C2	French Paper-II								
II	26UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	26UCO203	**CC III**: Financial Accounting -II	6	-	1	3	25	75	100	5
	26UCO204	**CC IV**: Legal Aspects of Business	6	-	-	3	25	75	100	4
	26UCO2A1 / 26UCO2A2	**Allied**: Business Application Software and Internet / Google Apps Fundamentals	2	-	-	3	25	75	100	2
	26UCO2A3 / 26UCO2A4	**Allied Lab I:** Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab	-	2	-	3	20	30	50	2
	26UEL2S1/ 26UCO2S2	**SEC I:** Naan Mudhalvan: Professional Skills / Programming Lab in Accounting and Inventory Management	2	-	-			50	50	1
IV	26HEC202	**VE:** Human Excellence- Family Values & SKY Yoga Practice - II	1	-	-	2	20	30	50	1
V		**Extension Activities – Annexure II**	-	-			-	-	-	-
EC		**CERTIFICATE COURSE Annexure - III**								
		MOOC Certificate Courses								
		Total	**30**				**165**	**485**	**650**	**21**

List of Abbreviations:

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

CC – Core Course; **AECC** - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course, **VE**- Value Education

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Week.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
SEMESTER - III										
I	26UTL3C3	Tamil Paper- III	4	-	-	3	25	75	100	3
	26UHN3C3	Hindi Paper- III								
	26UFR3C3	French Paper- III								
II	26UEN3C3	Communication Skills – III	4	-	-	3	25	75	100	3
III	26UCO305	**CC V:** Corporate Accounting - I	5	-	1	3	25	75	100	5
		CC VI: Income Tax Law and Practice	5	-	1	3	25	75	100	5
	26UCO307	**CC Lab I:** Programming Lab in Advanced Excel	-	2	-	3	20	30	50	1
	26UCO3A1 / 26UCO3A2	**Allied :** Business Mathematics / Stock Market Operations	5	-	1	3	25	75	100	5
IV	26UCO3N1/ 26UCO3N2	**Extra Department Course (EDC – 1) Annexure I: Non-Major Elective I**: Practical Banking / Fundamentals of Accounting	1	-	-	2	-	50	50	1
	26HEC303	**VE:** Human Excellence-Professional Values & Ethics - SKY Yoga Practice - III	1	-	-	2	20	30	50	1
	26GKL301	General Awareness Self Study	ss			2	-	50	50	1
V	26UHW301	Health and Wellness	2#	-	-	-		-		1
		Extension Activities – Annexure II								
EC		**CERTIFICATE COURSE Annexure - III**								
	26UCO3VA1 / 26UCO3VA2	Value Added Course (Outside class hours) VAC I: Industrial Accounting System in Tally ERP 9 & GST Practitioner / Financing for Startup Businesses								Grade
		MOOC Certificate Courses								
Total			**30**				**165**	**535**	**700**	**26**

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

CC – Core Course; **VE**- Value Education**;** **VA** - Value-Added Course;

*Extra Credits;

SEMESTER - IV										
Part	**Subject Code**	**Title of the Paper**	**Hrs. / Week**		**Hrs. / Week**	**Exam Hrs.**	**Maximum Marks**		**Total Marks**	**Credits**
			L	**P**	**T**		**Internal**	**External**		
I	26UTL4C4 26UHN4C4 26UFR4C4	Tamil Paper - IV Hindi Paper - IV French Paper-IV	4	-	-	3	25	75	100	3
II	26UEN4C4	Communication Skills – IV	4	-	-	3	25	75	100	3
III	26UCO408	**CC VII**: Corporate Accounting - II	5	-	1	3	25	75	100	5
	26UCO409	**CC VIII**: Goods and Services Tax & Customs Law	5	-	-	3	25	75	100	3
	26UCO410	**CC - Lab II :** Programming Lab in E- Filing of Income Tax Return	-	2	-	3	20	30	50	1
	26UCO4A1 / 26UCO4A2	**Allied**: Business Statistics / Elements of Operation Research	4		1	3	25	75	100	5
	25UCO4S1 / 25UAP4S1	**SEC II: Naan Mudhalvan:** Mutual Fund Foundation / Quantitative Aptitude	2	-	-			50	50	1
IV	26UCO4N1/ 26UCO4N2	**Extra Department Course (EDC – II) Annexure I SEC: Non-Major Elective II:** Consumer Affairs / Fundamentals of Marketing	1	-	-	2	-	50	50	1
	26HEC404	**VE:** Human Excellence**:** Social Values & SKY Yoga Practice -IV	1	-	-	2	20	30	50	1
V		**Extension Activities -Annexure II**	-	-	-	-	-			1
EC		**CERTIFICATE COURSE Annexure-III**								
	26UCO4VA3/ 26UCO4VA4	Value Added Course (Outside class hours) **VAC II:** Consumer Protection Act and Solid Waste Management/FinTech and Financial Services Transformation								Grade
		MOOC Certificate Course								
Total			**30**				**165**	**535**	**700**	**24**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; **SEC** – Skill Enhancement Course; **VE**- Value Education;
*Extra Credits;

SEMESTER - V

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Week	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	26UCO511	**CC IX**: Cost Accounting	5	-	1	3	25	75	100	5
	26UCO512	**CC X:** Banking and Insurance	5	-	-	3	25	75	100	3
	26UCO5E1/ 26UCO5E2 / 26UCO5E3	**DSE-I** :Modern Marketing / Service Marketing and Customer Relationship Marketing / Business Ethics	6	-	-	3	25	75	100	5
	26UCO513	**CC XI:** E-Commerce and Information Security	6	-	-	3	25	75	100	3
	26UCO514	**CC XII**: Internship	-	-	-	-	20	30	50	2
	26UCO5S1/ 26UCO5S2	**SEC III**: Business Communication / Export Trade Procedures	6	-	-	3	25	75	100	3
IV	26HEC505	**VE:** Human Excellence: National Values & SKY Yoga Practice-V	1	-	-	2	20	30	50	1
	26UCO5AL	**ALC –I** Introduction to Foreign Trade	SS	-	-	-		(100)	(100)	Credit**
EC	26CSD501	Soft Skills Development – I	-		-	-	-	-	-	Grade
		MOOC Certificate Course								
Total			**30**				**165**	**435**	**600**	**22**

Discipline Specific Elective (DSE) – I

26UCO5E1: Modern Marketing

26UCO5E2: Service Marketing and Customer Relationship Marketing

26UCO5E3: Business Ethics

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

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

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

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

SEMESTER - VI										
Part	**Subject Code**	**Title of the Paper**	**Hrs. / Week**		**Hrs. / Week**	**Exam Hrs.**	**Maximum Marks**		**Total Marks**	**Credits**
			L	**P**	**T**		**Internal**	**External**		
III	26UCO615	**CC XIII** : Management Accounting	5	-	1	3	25	75	100	5
	26UCO6E4/ 26UCO6E5 / 26UCO6E6	**DSE–II:** Human Resource Management / Organisational Behavior / Human Resource Analytics	5	-	-	3	25	75	100	5
	26UCO6E7 / 26UCO6E8 / 26UCO6E9	**DSE–III:** Financial Markets and Institutions / Financial Services / Financial Management	5	-	-	3	25	75	100	5
	26UCO616	**CC XIV**: Industry 5.0 for business	5	-	-	3	25	75	100	3
	26UCO617	**CC XV**: Principles and Practices of Auditing	4	-	-	3	25	75	100	3
	26UCO618	**CC XVI**: Case Analysis	2	-	-	2	20	30	50	2
	26UCO6S1/ 26UCO6S2	**SEC IV: Naan Mudhalvan:** Entrepreneurial Development / Intellectual Property Rights	2	-	-			50	50	1
IV	26HEC606	**VE:** Human Excellence: Global Values & SKY Yoga Practice- VI	1	-	-	2	20	30	50	1
	26UCO6AL	**Advanced Learner Course (ALC) – II** (Optional)-Self Study: Advertisement and Sales Promotion	SS		-	-	-	(100)	(100)	Credit**
			30			-	**165**	**485**	**650**	**25**
Grand Total									**3900**	**140**

Discipline Specific Elective (DSE) – II	**Discipline Specific Elective (DSE) – III**
26UCO6E4: Human Resource Management	26UCO6E7: Financial Markets and Institutions
26UCO6E5: Organisational Behavior	26UCO6E8: Financial Services
26UCO6E6 : Human Resource Analytics	26UCO6E9: Financial Management

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course
ALC- Advanced Learner Course (Optional)
** Extra Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC – Core 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

Grand Total = 3900; Total Credits = 140

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

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) **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	
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	**75**
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	
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	**50 (Reduced to 38)**
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	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / 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.

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		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement, and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI)semester

- The period of study is for 4 weeks.
- Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

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**

* 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
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	25	
Q&A Performance	15		

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

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

<table>
<tr><td>Programme Code</td><td colspan="3">B.Com</td><td>Programme Title</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code</td><td colspan="3" rowspan="2">26UCO101</td><td>Title</td><td>Batch</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">FINANCIAL ACCOUNTING - I</td><td>Semester</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>1</td><td>Credits</td><td>5</td></tr>
</table>

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO13(1), PO15(1)
CO2	Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(1), PO8(2), PO10(2), PO11(1), PO13(2)
CO3	Determine the accounting treatments in the books of hire purchase and Installment accounting.	PO1(3), PO2(1), PO3(2), PO4(2), PO5(2), PO8(2), PO10(2), PO11(1), PO13(2)
CO4	Enhance the skills in critical-thinking and problem-solving.	PO1(2), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(2), PO10(1), PO11(2), PO13(2), PO14(1), PO15(2)
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Accounting Cycle** Accounting – Definition –Concepts and Conventions (AS-09) – Accounting Standards – IFRS- Meaning- Uses and Importance. Journal – Ledger – Trial balance.	18
Unit II	**Final Accounts and Depreciation Accounting** Final Accounts of a Sole Trader (AS-04) - Depreciation Accounting – Methods of Depreciation- Straight Line and Diminishing Balance Methods – Annuity Method.	18
Unit III	**Single Entry system and Royalty Accounting** Single Entry system – Meaning and Salient Features – Statement of Affairs Method- Conversion Method. Royalty Accounting– -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, Short working written off- Adjustment of minimum rent due to Strike and Lock out. (Excluding Sub-Lease)	18
Unit IV	**Branch and Departmental Accounting** Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts –Inter-Departmental Transfer.	18
Unit V	**Hire Purchase and Installment accounting** Hire Purchase and Installment- Hire Purchase Accounting – Default and Repossession- Installment Accounting.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group

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

26UCO101

Text Book

1. Radha .V (2023), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain S.P. and Narang K.L. (2022), Financial Accounting. Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2023), Financial Accounting. Sultan Chand and Sons, New Delhi.
3. Gupta. R.L and Radhaswamy.M. (2023), Financial Accounting, Sultan Chand and Sons, New Delhi.
4. Reddy T.S Murthy (2023), Financial Accounting, Margham Publications, Chennai.

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td rowspan="1">Programme Code:</td><td colspan="2">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="2" rowspan="2">26UCO102</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">PRINCIPLES OF MANAGEMENT</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem. -</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes

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

CO Number	**CO Statement**	**Knowledge Level**
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	PO1(3), PO2(2), PO3(1), PO4(1), PO7(1), PO8(1), PO10(1), PO13(1), PO14(1), PO15(1)
CO2	Understand the managerial performance of an organization.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(1)
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(2), PO6(1), PO7(2), PO8(3), PO9(1), PO10(1), PO11(1), PO13(2), PO14(2), PO15(1)
CO4	Analyze the theories of directing, staffing and leadership in a variety of circumstances and management practices in organizations.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(2), PO8(3), PO9(2), PO10(1), PO11(2), PO13(2), PO14(3), PO15(2)
CO5	Obtain knowledge on motivation, co-ordination and controlling functions	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(2), PO8(2), PO9(2), PO10(1), PO11(2), PO13(3), PO14(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Management-An Introduction** Management-Meaning-Definition-Administration Vs Management -Nature and Scope of Management - Functions of Management - Principles of Management - Contribution of F.W.Taylor - Henry Fayol.	15
Unit II	**Planning and Decision Making** Meaning - Definition-Nature of Planning-Objectives-Importance-Process of Planning - Types of Planning-Advantages and Limitations of planning. Decision Making-Meaning-Definition- Characteristics- Nature and Importance - Process of Decision Making-Types of Managerial Decisions.	15
Unit III	**Organisation and Delegation** Meaning-Nature and Importance -Process of Organisation - Principles of Sound Organisation - Organisation Structure - Organisation Charts-Types, Merits and Demerits. Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation - Benefits of delegation.	15
Unit IV	**Staffing, Directing and Leadership** Staffing: Meaning – Definition - Functions of Staffing – Recruitment – Selection – Promotion. Directing: Definition – Features - Objectives of Directing – Principles of Direction. Leadership- Need and Importance of Leadership-Types of Leader – Functions of a leader -Qualities of a leader - Leadership Styles.	15
Unit V	**Motivation, Co-ordination and Controlling** Motivation - Meaning and Definition-Nature- Importance –Types – Maslow's Hierarchy of needs – Motivational techniques. Co-ordination - Meaning-Definition – Need and importance – principles – techniques Controlling - Meaning and Definition- Characteristics - Importance-Process of Control- Techniques of Control.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group

26UCO102

Text Book

1. Dinkar Pagare (2018), Business Management, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gupta,C.B (2022),Business Management, Sultan Chand & Sons, New Delhi.
2. Ramasamy ,T(2019),Principles of Management, Himalaya publishing house, New Delhi.
3. Padmakar Asthana, (2019), Business Organization and Management, Sahithya Bhawan, Agra,New Delhi.

Course Designed by	Dr.S.Senthilkumari		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO1A1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">BUSINESS ECONOMICS</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To make the students understand the importance and application of economic analysis to business decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the meaning of Business Economics and basic tools applied in the business economics.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO13(1), PO15(1)
CO2	Understand objectives of pricing policy, methods of pricing and concepts of National Income	PO1(3), PO2(2), PO3(2), PO4(1), PO5(1), PO8(2), PO10(1), PO11(1), PO13(1), PO15(1)
CO3	Observe and analyse production function and its various theories and cost functions	PO1(3), PO2(1), PO3(3), PO4(2), PO5(2), PO6(1), PO8(3), PO10(1), PO11(1), PO13(1), PO15(1)
CO4	Analyse the equilibrium of the firm under Different Market Structure	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1), PO13(1), PO15(2)
CO5	Evaluate the Law of Demand, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium and Consumer's Surplus.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1), PO13(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Unit	Content	Hrs
Unit I	**Introduction to Economics** Business Economics – Meaning and Definition - Nature and Scope of Business Economics – Role and Responsibilities of Business Economist- Objectives of Business firm – Basic Tools in Business Economics.	18
Unit II	**Law of Demand** Determinants of Demand – Demand Distinction – Law of Demand – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods – Indifference Curve Analysis – Consumer's Equilibrium - Consumer's Surplus.	18
Unit III	**Production and Cost Function** Production Function- Meaning- The Law of Variable Proportions-The Law of returns Producer's Equilibrium through Isoquant –Cost Function: Types of cost – Total Marginal Cost Functions- AC & MC relationships-Characteristics of Costs in the Long run- Cost Control and Cost reduction methods.	18
Unit IV	**Pricing Under Different Market Structure** Perfect Competition - Meaning- Definition - Characteristics – Price and Output Determination Monopoly - Characteristics – Price and Output Determination- Monopolistic Competition – Characteristics – Price and Output Determination - Oligopoly- Types-Characteristics – Price and Output Determination.	18
Unit V	**Pricing Policy and National Income** Objectives of Pricing Policy – Pricing Methods. National Income – Definition – Concepts of National Income – Methods of Calculating National Income – Uses –Limitations.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO1A1

Text Book

1. Ahuja H.L. (2019) Business Economics, Sultan Chand and Sons, New Delhi.

Reference Books

1. Jame L. Pappas, Evene F. (2012) Managerial Economics, Holt Sundars International Edition, Japan.
2. Sankaran (2012) Business Economics, Margham Publications, Chennai.
3. Sundharam K.P. M. and Sundharam E. N (2018) Business Economics, Sultan Chand & Co., New Delhi.
4. Reddy P. N. and Appanniah H. R (2018) Business Economics, Sultan Chand & Co., New Delhi.

Course Designed by	Dr.Nirrmala Satish		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO1A2</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">AGRICULTURE AND RURAL DEVELOPMENT</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

Emphasis has to be placed upon recognition of agricultural problems and solving them through Relevent agriculture policies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep basic knowledge about agriculture in the minds of learners	PO1(3), PO2(1), PO3(1), PO4(1), PO5(1), PO8(2), PO10(1), PO11(1), PO15(1)
CO2	To understand various agricultural problems	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(2), PO8(3), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
CO3	To implement various suggestion for further improvement of agriculture	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(2), PO7(2), PO8(2), PO9(1), PO10(1), PO11(2), PO13(2), PO14(2), PO15(2)
CO4	To review rural industry poverty and unemployment	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(2), PO7(2), PO8(2), PO9(2), PO10(1), PO11(1), PO12(2), PO13(2), PO15(2)
CO5	To prepare on proactive attitude towards the internal and external changes in the agricultural sector	PO1(2), PO2(2), PO3(2), PO4(3), PO5(2), PO6(2), PO7(2), PO8(2), PO9(3), PO10(1), PO11(3), PO12(2), PO13(3), PO14(3), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to agriculture in India** Agriculture ; Definition- Peculiar Features - Relation to Non-Agriculture Sector -Role of Agriculture in Indian Economy -Long Term Problems of Agricultural Development-New Agricultural Policy 2000	18
Unit II	**Agricultural production** Agriculture Resources in India- Land Utilization and Cropping Pattern – Irrigation: Types of Irrigation- Trends in Agricultural Growth and Agricultural Productivity - Pattern of Agricultural Development in Regional Variation - Organic Farming in India	18
Unit III	**Technological changes in agriculture** Technology Change in Agriculture: Tradition Techniques and Practices, HYV Seeds - Chemical Fertilizers, Water Technology -Green Revolution -Emerging Trends in Agricultural Technology-Dry Land Farming-Use of Bio -Technology Techniques	18
Unit IV	**Agricultural finance and marketing** Agriculture Finance: Importance -Sources of Credit -Institutional Finance: Government, Cooperative, Commercial Banks, The Regional Rural Banks, NABARD and Non-Institutional Finance: Landlords, Village Traders and Money Lender, Agricultural Marketing: Problems in Marketing and Measures -Agricultural Price Policy in India.	18
Unit V	**Agribusiness** Introduction to Agribusiness - Scope for Agribusiness in India -Types - Agribusiness Opportunities and Challenges in India-Agribusiness Management - Core Industries of Agribusiness-New Development and Trends in Agribusiness - Job Roles in Agribusiness Industry.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar,PowerPointPresentation,DirectInstruction,Quiz,Assignments,GroupTask

26UCO1A2

Textbook

1. Ruddar Datt & Sundaram KPM (2019) ,"Indian Economy", Sultan Chand Company, New Delhi

Reference Books

1. Misra & Puri ,(2019),"Indian Economy",Himalaya publishing house ,Mumbai
2. Murthy & Nagaraja ,H.,(2017),"Agricultural Business Management ",Himalaya publishing houseMumbai
3. Venkat Reddy,K.,(2017)"Agricultural and Rural development" Himalaya publishing house,Mumbai.
4. Desai R. G.(2015)"Agricultural Economics " ,Himalaya publishing house, New Delhi.

E- Reference

1. www.foodproductindaily.com
2. www.india.gov.in
3. www.icar.gov.in

Course Designed by	Dr.Nirrmala Satish		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO203			**Title**	**Batch:**	2026– 2029
				FINANCIAL ACCOUNTING -II	**Semester:**	II
Lecture Hrs./Week or Practical Hrs./Week	05	**Tutorial Hrs./Sem.**	1		**Credits:**	5

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO13(1), PO15(1)
CO2	Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	PO1(3), PO3(2), PO4(2), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2)
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	PO1(3), PO2(1), PO3(3), PO4(3), PO5(2), PO6(1), PO8(3), PO10(1), PO11(1), PO13(2), PO15(2)
CO4	Examine the difference between joint venture and partnership account.	PO1(3), PO3(3), PO4(2), PO5(2), PO8(3), PO10(1), PO11(1), PO13(1), PO15(1)
CO5	Compare the procedures involved in accounting processes and its application.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Admission of a Partner** Partnership- Introduction- Types – Admission of a Partner – Methods of valuation of Goodwill – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.	18
Unit II	**Retirement and Death of a partner** Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses- Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner's share of profit – On the basis of time – on the basis ofTurnover.	18
Unit III	**Dissolution and Insolvency of a partner** Dissolution of firm – Modes of Dissolution of Firm – Settlement of accounts- Insolvencyof a Partner – Rule in Garner Vs Murray – Insolvency of two partners.	18
Unit IV	**Insolvency of all Partners and Piecemeal Distribution** Insolvency of all Partners –Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).	18
Unit V	**Joint Venture Account** (AS-11) Joint Venture Account – Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO203

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1,Jain S.P. and Narang K.L. (2022) Advanced Accounting, Kalayani Publishers, Chennai.

Reference Books

1. Reddy T.S and Murthy (2023), Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2023), Advanced Accountancy,Sultan Chand & Sons, New Delhi.
3. Tulsian P.C. (2019), Financial Accounting, Sultan Chand & Sons, New Delhi.

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">26UCO204</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Legal Aspects of Business</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs. / Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To provide students with a comprehensive understanding of the fundamental principles of commercial and corporate laws relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define and recall the basic concepts of the Indian Contract Act, 1872.	PO1(3), PO2(2), PO3(1), PO4(1), PO5(1), PO8(1), PO10(1), PO11(1), PO13(1), PO15(1)
CO2	Explain the provisions relating to special contracts such as indemnity guarantee, bailment, pledge, and agency.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(1), PO11(1), PO13(1), PO15(1)
CO3	Apply the legal rules under the Sale of Goods Act, 1930 in business situations..	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO15(2)
CO4	Analyse the features and functioning of negotiable instruments in commercial transactions.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(2), PO10(1), PO11(1), PO13(1), PO15(2)
CO5	Evaluate the legal framework of company formation and management under the Companies Act, 2013.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(1), PO11(2), PO13(3), PO14(2), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Indian Contract Act, 1872** Contract – Definition – Classification of Contracts – Essential Elements of a Valid Contract – Offer – Meaning – Types – Legal Requirements – Legal Rules Relating to Offer – Acceptance – Meaning – Types – Legal Requirements – Legal Rules Relating to Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance	18
Unit II	**Special Contracts** Indemnity – Definition – Rights of Indemnity Holder – Guarantee – Definition – Types of Guarantee – Rights and Duties of Surety – Bailment – Definition – Duties and Rights of Bailor and Bailee – Pledge – Rights of Pawnee and Pawnor – Agency – Definition – Creation of Agency – Types of Agents – Rights and Duties of Agent and Principal – Termination of Agency	18
Unit III	**Sale of Goods Act, 1930** Sale – Definition – Agreement to Sell – Essentials of Contract of Sale – Conditions and Warranties – Doctrine of Caveat Emptor – Exceptions to Caveat Emptor – Transfer of Ownership – Rules Regarding Passing of Property – Delivery – Rights of Unpaid Seller – Remedies for Breach of Contract	18
Unit IV	**Company Law, 2013** Meaning- Definition - Types of Companies-Memorandum and Articles of association:- Contents - Alternation- Prospectus- Definition-Contents -Statement in lieu of Prospectus.	18
Unit V	**Directors,Meeting and Winding up** Directors – Appointment-Qualifications- Duties and Powers – Meeting - Requisites of valid meeting– Types of Meetings - Board Meeting - Annual General Meeting - Extraordinary General Meeting – Winding up :Meaning -Modes of Winding up - Liquidation : Meaning - Types of Liquidation.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO204

Text Book

Ravinder Kumar (2016), Legal Aspects of Business, Cengage Learning India Pvt. Ltd., New Delhi.

Reference Books

1. Kapoor, N.D. (2020), Business Law, Sultan Chand & Sons, New Delhi.
2. Mohana Rao, P. (2018), Business Law, Himalaya Publishing House, Mumbai.
3. Kapoor, N.D. (2025), Company Law, Sultan Chand & Sons, New Delhi.

Course Designed by	Ms.P.Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO2A1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">BUSINESS APPLICATION SOFTWARE AND INTERNET</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>3</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To make the students understand the application of computer in business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the document format by reference to the file extension.	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1), PO15(1)
CO2	Understand the concept in word processing sheet.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(1), PO8(2), PO10(3), PO11(1), PO15(1)
CO3	Execute the knowledge relating to create effective presentation of data	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO14(1), PO15(2)
CO4	Analyze the designs to enhance the looks of the presentation.	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(2), PO10(3), PO11(1), PO13(1), PO14(1), PO15(2)
CO5	Evaluate the applications of internet resources and web based contents.	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Windows** Introduction to Word–Editing a Document–Moving and Copying a Text– Text and Paragraph Formatting–Finding and Replacing Text–Spell and Grammar Check–File Export and Import.-Columns, Tables–Using Graphics, Templates–Using Mail Merge-Introduction to Worksheet and Excel–Getting Started with Excel–Editing Cells and Using Commands and Functions–Moving and Copying–Inserting and Deleting Rows and Columns–Formatting a Work sheet–Printing the Worksheet–Creating Charts–Using Date and Time–Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar–Multiple Worksheet.	9
Unit II	**Introduction to PowerPoint** Creating a Presentation–Different Views in PowerPoint–Running a Slide Show–Animation and Sound – Importing Objects from other Applications– Automating Presentations– Printing Presentations-Modifying and Integrating Presentations.	9
Unit III	**Access** Databases and Tables–Creating Tables for Storing Data –Relationship Between Tables and Queries–Building User Interface with Forms–Displaying Data with reports.	9
Unit IV	**Introduction to Internet** Resources of Internet–Hardware and Software Requirements to connect to the Internet–Uses of Internet– Internet Service Provider–IP Address–Domain Naming System -Internet Protocols–IP/TCP–FTP–HTTP –Internet Clients and Internet Servers–Uniform Resource Locator(URL).	9
Unit V	**World Wide Web** Web Page – Web Browsing Software–Browser Search Engines–Electronic Mail (E-Mail) – E–Mail Message–Customizing-Email Programmes – Address Book–Signature Feature– File Attachment Facility–Advantages and Disadvantages of Email–Telnet–Gopher–WAIS- Important HTML Tags-Creation of Simple Web Page.	9
	Total Contact Hrs	**45**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO2A1

Text Book

1. Sanjay Saxena, “MS Office 2000 for Everyone”, Sangam Books Ltd, First Edition.

Reference Books

1. Alexis Leon & Mathews Leon, “Fundamentals of Information Technology”, Tata McGraw Hill Education, Second Edition.
2. Timothy J. O'Leary and Linda I O'Leary, ” Microsoft Office 2000” , Irwin/McGraw-Hill, 2000.
3. Taxali. R.K, (2019) Software Made Simple, Mc Graw Hill India.

Course Designed by	Dr.R.Siddarthy		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			ProgrammeTitle:	Bachelor of Commerce (Aided and Self Financing)	
Course Code:	26UCO2A2			Title	Batch:	2026– 2029
				GE-Allied IV : GOOGLE APPS FUNDAMENTALS	Semester:	II
Lecture Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

This course is learning how to set up an account, work with the ins and outs of the Drive organizational tools, and control your files.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the core to provide a conceptual understanding of the basics of Google Apps.	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1), PO15(1)
CO2	To understand the Drive organizational tools.	PO1(3), PO8(2), PO10(3), PO11(1), PO15(1)
CO3	To use Google Apps to promote, support, and model creative thinking and inventiveness.	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO14(1), PO15(2)
CO4	To creating new folders to securely collaborating with others and working when you don't have Wi-Fi.	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(2), PO10(3), PO11(1), PO13(1), PO14(1), PO15(2)
CO5	To learn how to use and optimize Drive, Docs, Sheets, Slides, and Forms, and how to use these tools on the run via Google Mobile Apps.	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO12(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Contents	Hrs
Unit I	**Introduction**: Acquire the essentials for using Google apps: Drive, Docs, Sheets, Slides, and Forms. **Google Drive**: Move through the basics of setting up a Google Drive account complete with personalized folders, helpful apps, file conversion, sharing, and even editing offline.	9
Unit II	**Google Docs**: Work with the specifics on Google Docs, including creating documents, exploring and organizing your own Docs, starting a new document, formatting text effectively using the toolbar, inserting images, drawings, and charts, creating tables, using the web clipboard to save parts of a document to paste into another one, different sharing modes/permissions (editing, suggesting, or viewing), and using the revision history tool.	9
Unit III	**Google Sheets**: Learn to create, edit, analyze, manipulate, and share spreadsheets using Google Sheets. The section covers the basic toolbar and sorting tools, as well as using the commenting tool to collaborate, customizing/adding tabs to a sheet, using formulas, inserting charts to analyze information, sharing and permissions, freezing rows and column, and filtering to organize data. Discover tips for all levels of spreadsheet users, including information about data entry efficiency and safety, revision history, helpful add-ons, and ideas for how to use this tool in the classroom.	9
Unit IV	**Google Slides** : A step-by-step on Google's presentation app, recently renamed Google Slides. This section covers the basics of creating, editing, sharing, and presenting using Google Slides.	9
Unit V	**Google Forms**: Google's Form app- to send and receive forms through Google Drive- Use forms for assessments, class votes, or gathering general information. Learn how to create, customize and send surveys, and how and where to most efficiently collect and sort responses.	9
	Total Contact Hrs	**45**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

26UCO2A2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Laurence Lars Svekis	Google Apps Script Sheets Custom Functions: Over 150 Apps Script Code Examples for Sheets (Power Up your Coding Skills)	Independently Published	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2023

Course Designed by	Dr.R.Siddarthy		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td>Programme Code:</td><td colspan="3">B.Com.</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td>Course Code:</td><td colspan="3">26UCO2A3</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td></td><td colspan="3"></td><td rowspan="2">Programming Lab in Business Application Software and Internet</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To make the students understand the application of computer in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge for creating word documents using MS-Word	PO1(3), PO2(1), PO3(1), PO8(1), PO10(2), PO13(1), PO15(1)
CO2	Understand the concepts with many functions and applying formulas using MS-Excel	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO8(2), PO10(3), PO11(1), PO13(1), PO15(1)
CO3	Apply the contents in a presentable way using PowerPoint	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO7(1), PO8(3), PO10(3), PO11(1), PO13(1), PO14(1), PO15(2)
CO4	Analyse the best practices in database management procedure using MS-Access	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(3), PO11(1), PO13(1), PO15(2)
CO5	Evaluate Web page using HTML tags and validate its presentation	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(1), PO8(3), PO9(1), PO10(3), PO11(1), PO13(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
	MS WORD 1. Formatting Text 2. Table Creation 3. Mail Merge 4. Resume Preparation	6
	MS EXCEL 5. Invoice Preparation 6. Salary Bill Creation 7. Inventory List Creation 8. Student Result Analysis Using Graphics	6
	MS POWERPOINT 9. Slide Presentation 10. Graphics in a Slide 11. Organizational Chart	6
	MS ACCESS 12. Creation of Tables a) Supplier Information b) Purchase Table 13. Queries using “Order by” 14. Sales Order Form 15. Purchase Order	6
	HTML 16. Create a HTML document using various tags. 17. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce. 18. Create a HTML document to show the Computer Advertisement details.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.

26UCO2A3

Text Book

1. Sanjay Saxena, “MS Office 2000 for Everyone”, Sangam Books Ltd, First Edition, 2021

Reference Books

1. Timothy J. O'Leary and Linda I O'Leary, ” Microsoft Office 2000” , Irwin/McGraw-Hill, 2000.
2. HML & CSS: Design and Build Websites" by Jon Duckett, Ethan Hall, 2021
3. Taxali. R.K, (2019) Software Made Simple, Mc Graw Hill India.

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Course Designed by	Dr.R.Siddarthy		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td rowspan="1">Programme Code:</td><td colspan="2">B.Com.</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO2A4</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Google Apps Fundamentals Lab</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To make the students understand the application of computer in business through practical.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge through Google Apps practical	PO1(3), PO2(1), PO3(1), PO8(1), PO10(2)
CO2	Understand the concepts with many functions using Google Apps	PO1(3), PO2(2), PO3(2), PO4(1), PO5(1), PO8(2), PO10(3), PO11(1), PO15(1)
CO3	Apply the contents in a presentable way using Google Docs.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO7(1), PO8(3), PO10(3), PO11(1), PO14(1), PO15(2)
CO4	Analyse the best practices in database management procedure using Google Drive.	PO1(3), PO2(1), PO3(3), PO4(3), PO5(2), PO6(1), PO7(1), PO8(3), PO9(1), PO10(3), PO11(1), PO14(1), PO15(2)
CO5	Apply the knowledge for collecting the data through Google sheet	PO2(2), PO3(3), PO4(3), PO5(2), PO6(1), PO7(1), PO8(3), PO9(1), PO10(3), PO11(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Content
Google Apps Fundamentals lab 1. To create organizing files and sharing them with others using Google Drive. 2. To create creating, editing, and formatting documents using Google Docs. 3. To create backing up and syncing files using Google Drive. 4. To create collaborative writing and real-time editing using Google Docs. 5. To create formatting, styling, and adding visuals in Google Docs. 6. To create entering data and performing basic calculations in Google Sheets. 7. To create a budget tracking sheet and visualize data using charts. 8. To create data analysis using Pivot Tables in Google Sheets. 9. To create data entry, basic calculations, and formula usage in Google Sheets. 10. To create budget planning, data visualization, and chart creation in Google Sheets. 11. To create data analysis, pivot tables, and filtering in Google Sheets. 12. To present data effectively by having them create graphs, charts, and infographics within Google Slides. 13. To create virtual science fair presentations showcasing their research projects. 14. To create a digital flashcards in Google Slides for studying vocabulary, historical dates, formulas, or any other type of information. 15. To Create a Google slides with questions, answer choices, and feedback. 16. To Create a form titled Event Registration Form using Google form.
Total Contact Hrs- 30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.

26UCO2A4

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Text Book :

S.No	Author	Title of the Book	Publishers \ Edition	Year of Publication
1	Laurence Lars Svekis	Google Apps Script Sheets Custom Functions: Over 150 Apps Script Code Examples for Sheets (Power Up your Coding Skills)	Independently Published	2024

Reference Books :

S.No	Author	Title of the Book	Publishers \Edition	Year of Publication
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2023

Course Designed by	Dr.R.Siddarthy		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO2S2</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>02</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1), PO15(1)
CO2	Get the idea about tally accounting software from the business perspective.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO11(1), PO15(1)
CO3	Possess required skill and can also be employed as tally data entry operator.	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO14(1), PO15(2)
CO4	Analyze the applications of technology in preparing the final accounts.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO13(1), PO14(1), PO15(2)
CO5	Evaluate the basic rules and tricks to drill the transaction.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Exercises	Content
	LIST OF PROGRAMMES
1	Company Creation and Alteration
2	Creating and Displaying Ledger.
3	Voucher Entries, Voucher Alteration and Deletion.
4	Preparation of Trial Balance.
5	Inventory Information- Stock Summary
6	Inventory Information- Godown creation, Alteration and Godown summary
7	Final Accounts without Adjustments.
8	Final Accounts with Adjustments.
9	Ratio Analysis
10	Bank- Reconciliation Statements.
11	Cost Center and Cost Categories
12	Bill wise Statement
Total Contact hrs/ Semester - 30 hours	

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

26UCO2S2

Text Books

1.Nadhani Asok K (2022), GST Accounting with Tally ERP 9, BPB publications, New Delhi.

Reference Books

1. Ajith Bhardwaj (2021) Accounting with Tally Erp 9. Independently Published.
2. Grewal, T.S. (2022), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Mehrotra.H.C,. Agarwal. V.P., (2022), Goods and Services tax Sahitya Bhawan Publications, Agra.

Course Designed by	Dr. R. Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO305</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">CORPORATE ACCOUNTING -I</td><td>Semester:</td><td>III</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>1</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	PO1(3), PO2(1), PO3(2), PO4(1), PO8(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	Understand the accounting treatment of raising funds and redemption.	PO1(3), PO2(2), PO3(1), PO4(2), PO5(2), PO6(1), PO8(2), PO10(2), PO11(1), PO13(1), PO15(2)
CO3	Practice students with the basis in preparing financial statements of joint stock company.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(1), PO6(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO15(2)
CO4	Analyse the skills in valuation of goodwill and share of a company.	PO1(3), PO2(1), PO3(3), PO4(2), PO5(2), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(1), PO13(2), PO14(1), PO15(2)
CO5	Evaluate the knowledge of liquidation of Companies accounts.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(2), PO13(3), PO14(2), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Share Capital and Debentures** 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. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	18
Unit II	**Financial Statement of Companies** Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	18
Unit III	**Amalgamation, Absorption of companies** Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies.	18
Unit IV	**Reconstruction of Companies** Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18
Unit V	**Liquidation of Companies** Liquidation of Companies –Calculation of Liquidator's Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems

26UCO305

Text Book

1. Jain S.P and Narang K.L (2023), Advanced Accountancy, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L and Radha Swamy. M. (2023), Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. Reddy and Murthy (2023), Corporate Accounting, Margham Publications, Chennai.
3. Shukla.M and Gupta. K.L. (2023), Corporate Accounting, Sahitya Bhawan Publications, Uttar Pradesh

Course Designed by	Dr.S.Senthilkumar		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO306</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">INCOME TAX LAW AND PRACTICE</td><td>Semester:</td><td>III</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>1</td><td>Credits:</td><td>5</td></tr>
</table>

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	Recollect the fundamental concept of income tax act 1961	PO1(3), PO2(1), PO3(1), PO8(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	Get the idea of the various sources of incomes	PO1(3), PO2(2), PO3(1), PO4(1), PO5(2), PO8(2), PO10(2), PO11(1), PO13(1), PO15(2)
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO15(2)
CO4	Analyse individual income computation statement.	PO1(3), PO2(1), PO3(3), PO4(2), PO5(3), PO6(2), PO8(3), PO9(2), PO10(2), PO11(1), PO13(2), PO14(1), PO15(2)
CO5	Prepare aggregate income after set-off and carry forward of losses, and Deductions allowed under the Income Tax Act.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(2), PO13(3), PO14(2), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit 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- New Regime – Income Tax Slab rates for individuals.	18
Unit II	**Income from Salaries** Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Deductions out of Gross Salary.	18
Unit III	**Income from House Property** Income from House Property - Exempted Incomes from House Property - Annual Value – Determination of Annual Value – Deductions Under Sec 24.	18
Unit IV	**Profits and Gains of Business& Profession and Capital Gains** Business Vs Profession - Computation of Profits and Gains of Business -Computationof Professional Income – Doctors, Chartered Accountant and Lawyer. Income from Capital Gains- Computation of Capital Gain -Short-term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	**Income from other Sources and Set off, Carry Forward of Losses** 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 Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO306

Distribution of Marks: 20% Theory and 80% Problems

Text Book:

1. Mehrotra, H.C, Goyal S.P (2026-27) Income-tax Law and Accounts, Current Edition Sahithya Bhavan Publisher, New Delhi.

Reference Books

1. Gaur and Narang (2026-27), Income Tax Law and Practice , Kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2026-27), Law & Practice of Income Tax in India, Navman Prakashan Aligarh, New Delhi.
3. Preeti Rani Mittal, Anshika Bansal, (2026-27), Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.

Note:

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

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO307</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">PROGRAMMING LAB IN ADVANCED EXCEL</td><td>Semester:</td><td>III</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>02</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

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

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and work book	PO1(3), PO2(1), PO3(1), PO4(1), PO5(1), PO8(2), PO10(1), PO11(1), PO15(1)
CO2	Understand the knowledge on how to work with Custom Data formation and Validation	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(2), PO8(3), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
CO3	Apply to know the uses and applications of EXCEL	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(2), PO7(2), PO8(2), PO9(1), PO10(1), PO11(2), PO13(2), PO14(2), PO15(2)
CO4	Make the students to know how to create formatting and filtering	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(2), PO7(2), PO8(2), PO9(2), PO10(1), PO11(1), PO12(2), PO13(2), PO15(2)
CO5	Evaluate the knowledge on how to work with Custom List.	PO1(2), PO2(2), PO3(2), PO4(3), PO5(2), PO6(2), PO7(2), PO8(2), PO9(3), PO10(1), PO11(3), PO12(2), PO13(3), PO14(3), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

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**

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

26UCO3A1

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Text Book

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

Reference Books

1. Sima Alex (2019) Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel,Caprioru Publication.
2. Ritu Arora (2023) Advance Excel 2023 Training guide, BPB Publications.
3. Nathan George (2022) Excel 2022 Basics, GTech Publishing.

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	26UCO3A1			**Title**	**Batch:**	2026– 2029
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	1	BUSINESS MATHEMATICS	**Credits:**	05

Course Objective

To present the basic concepts of Mathematics to the students.

To enable the students to find the practical applications to the real-world problems etc.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Enumerate about the series, sets and Mathematics of Finance and concepts of matrices.	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1)
CO2	Understand the limits of Algebraic functions and simple differentiation.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO11(1)
CO3	Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems	PO1(3), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO13(1), PO14(1)
CO4	Understand decision making methods using linear programming problems.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO13(1), PO14(1)
CO5	Evaluate the concepts of simple integration and its application in business.	PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Mathematics of Finance:** Simple and Compound Interest – Sinking Fund – Annuities –Depreciation – Bills Discounting- True Discount &Banker's Gain	18
Unit II	**Series and Fundamental Ideas of Sets** Arithmetic and Geometric Series – Application to Business Problems- Set theory basics - *De Morgan's Law*- Inconsistency of data- Cartesian product	18
Unit III	**Matrix Algebra** Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix- Determinants and Solution of Simultaneous Linear Equations – Application to Business.	18
Unit IV	**Differential Calculus** Differential Calculus- Differentiation- Meaning - Rules: Maxima and Minima of Univariate Functions - Application of differential calculus in business (Basic problems only).	18
Unit V	**Elementary Integral Calculus** Integration-Meaning - Indefinite Integral-Techniques of Integration. Simple Application of Integration in Commerce	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO3A1

Text Books

P.A. Navaneetham, Business Mathematics and Statistics Jai Publishers, 2022,Trichy

Reference Books

1. Dharmapadam, Business Mathematics, Visvanathan.S Lt
2. Dr.P.R.Vittal, Business Mathematics and Statistics, Margham Publications, 2018, Chennai.
3. Kantiswarup, P.K.Gupta and Man mohan, Operations Research, Sultan Chand andSons,2018. (UNIT - V :Chapter - 2,3,4: 4.1 -4.3 Chapter 10: 10.1-10.9), Chennai.

Course Designed by	Ms.K.Sneka		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO3A2			**Title**	**Batch:**	2026– 2029
				STOCK MARKET OPERATIONS	**Semester:**	III
Lecture Hrs./Weekor Practical Hrs./Week	05	**Tutorial Hrs./Sem.**	1		**Credits:**	5

Course Objective

To create practical knowledge in stock market operations

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understanding of investment basics and capital market structure	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1), PO15(1)
CO2	Get the idea about the functions of primary and secondary markets, methods of public issue, and roles of market participants.	PO1(3), PO8(2), PO10(3), PO11(1), PO15(1)
CO3	Apply the procedures for buying and selling securities and understand the functioning of stock exchanges in India.	PO1(3), PO6(1), PO7(1), PO8(2), PO13(1), PO14(1), PO15(2)
CO4	Examine demate and online trading process	PO1(2), PO6(1), PO7(1), PO8(2), PO9(2), PO10(3), PO11(1), PO13(1), PO14(1), PO15(2)
CO5	Analyze investor protection and market trends	PO1(2), PO3(3), PO5(3), PO6(2), PO13(2), PO14(1), PO15(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Investment** Basics of investment - Types of investors - Speculation Vs Investment Concept of risk and return - Capital Market- meaning – structure Capital market instruments (Concepts meaning only)	18
Unit II	**Capital Markets** Primary market -meaning- functions -Methods of public issue -Book building – meaning – procedure - Secondary market -meaning- functions - Market Participants: stock broker, investor, depositories, clearing house, stock exchanges (Brief discussion only)	18
Unit III	**Stock Exchange** Stock exchange – meaning – role - Stock exchanges in India – BSE & NSE - Stock market indices in India (briefly) - Procedure for buying and selling securities	18
Unit IV	**Demat Trading** Demat Trading - Meaning of De-mat Account & Trading Account- Role of Depositories and Custodian of Securities in Demat Trading - Procedure for Opening and operating DEMAT A/C - Online Trading (Investment) Procedure in Stock Exchanges; Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss.	18
Unit V	**Investor Protection and Recent Trends** Investor Protection – Meaning and Importance- Role of SEBI in investor protection- Investor Rights and Responsibilities- Investor Grievance Redressal Mechanism- Emerging Trends and Risks in Stock Market.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

26UCO3A2

Text Books

1.P.S Bala Ram and T. Sri Lakshmi (2022) ,Stock Market Operations, Himalaya Publishing House

Reference Books

1. Srajan Kumar Singh and Shivangee Sharma(2019), Stock Market Operations. Orange Books Publication.
2. Sanjeev Agarwal,(2026) A Guide to Indian Capital Market, Bharat Publishers
3. Punithavathy Pandian, (2016) Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

Course Designed by	Ms.K.Sneka		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce(AIDED & SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">26UCO3N1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Non Major Elective – I PRACTICAL BANKING</td><td>Semester:</td><td>III</td></tr>
<tr><td>LectureHrs./Week or Practical Hrs./Week</td><td>1</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To introduce the students to the practical aspects on banking

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the relationship between banker and customer	PO1(2), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1)
CO2	Understand the various products and services offered by the bank.	PO1(3), PO8(2), PO10(3), PO11(1)
CO3	Apply the knowledge for utilizing the banking services.	PO1(3), PO6(1), PO7(1), PO8(2), PO13(1), PO14(1)
CO4	Analyze and inculcate the traits of professionalism amongst the students.	PO1(2), PO6(1), PO7(1), PO8(2), PO9(2), PO10(3), PO11(1)
CO5	Evaluate the features of banking products and services.	PO1(2), PO3(3), PO5(3), PO6(2), PO13(2), PO14(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms – Special Type of Customers- Minor, Married Women – Relation between Banker and Customer	3
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account – Recurring Deposit.- Digital Account	3
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted.	3
Unit IV	Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing- General and Special Crossing.	3
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	3
	Total Contact Hrs	**15**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

1. Gordon and Natarajan (2021), Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai.

Reference Books

1. Sundharam & Varshney (2017), Banking Theory Law and Practice, Sultan Chand & Sons Ltd, New Delhi.
2. Kandasami , K.P,.Natarajan. S,Parameswaran. R (2020), Banking Law and Practice, S.Chand and Company Ltd. New Delhi.
3. Christopher Hare, (2019), Principles of Banking Law ,Oxford University Publishers, New Delhi.

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED & SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO3N2</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Non Major Elective – I FUNDAMENTALS OF ACCOUNTING</td><td>Semester:</td><td>III</td></tr>
<tr><td>LectureHrs./Week or Practical Hrs./Week</td><td>1</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To introduce the students to the fundamentals of Accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts used in the accounting system.	PO1(2), PO2(1), PO5(1), PO8(1), PO10(3), PO11(1)
CO2	Understand the accounting methods used in business.	PO1(3), PO8(2), PO10(3), PO11(1)
CO3	Apply the events that need to be recorded in the accounting records	PO1(3), PO6(1), PO7(1), PO8(2), PO13(1), PO14(1)
CO4	Analyze new approach in implementation of financial statement.	PO1(3), PO6(1), PO7(1), PO8(2), PO9(2), PO10(3), PO11(1)
CO5	Evaluate the skills to prepare different types of accounts.	PO1(3), PO3(3), PO5(3), PO6(2), PO13(2), PO14(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	3
Unit II	Rules of Double Entry System–Journals.	3
Unit III	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).	3
Unit IV	Cash Book – Single Colum, Double Colum Cash Book.	3
Unit V	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued Income Received In Advance and Depreciation only.	3
	Total Contact Hrs	**15**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

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

Text Book

26UCO3N2

1. Reddy. T.S and Murthy (2023), Financial Accounting, Margham Publications,Chennai

Reference Books

1. Vinayakam.N and Charumathi,B.(2023), Financial accounting, Sultan Chand & Sons, New Delhi.
2. Gupta.R.L, Radhaswamy,M.(2023), Financial Accounts, Sultan Chand & Sons, New Delhi.
3. Tulsian's (2023), Financial Accounting, Sultan Chand & Sons, New Delhi.

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED & SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO3VA1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Industrial Accounting System in Tally ERP 9 & GST Practitioner</td><td>Semester:</td><td>III</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>60 Hrs</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3**</td></tr>
</table>

Chapter 1: Fundamentals of Accounting – 4 hours

Introduction - Accounting Terms - Types of Accounts - Golden Rules of Accounting - The Accounting Equation - Recording of Business Transactions in Journal - Recording of Business Transactions in Journal – Financial Statements – Trading and Profit & Loss Account- Trading Account - Profit & Loss Account - Balance Sheet - Types of Assets and Liabilities included in Balance Sheet.

Chapter 2: Maintaining Chart of Accounts inTally.ERP9 – 8 hours

Introduction about Computerised Accounting using Tally – Previous versions and Latest updates in Tally - Company Creation - Shut a Company - Select a Company - Alter a Company – Backup and Restore - Chart of Accounts - Ledger - Group - Ledger Creation - Single Ledger Creation - Altering and Display of Ledgers - Ledger Alteration - Group Creation - Creating Inventory Masters - Creation of Stock Group - Creation of Unit of Measure – Creation of Stock Item -Creation of Godown -Defining of Stock Opening Balance in Tally ERP 9. - Setup Payroll in Tally.ERP 9 - Activation - Processing Basic Payroll in Tally.ERP 9 - Employee Setup - Creation of Payroll Units –attendance/Production Types - Creation of Pay Heads - Defining Salary Details for an Employee.

Chapter 3: Goods and Service Tax – 6 hours

Introduction of Goods and Service Tax – Intrastate supply of Goods and Services – Interstate supply of Goods and Services–Defining tax rates at Masters–Purchases from Unregistered Dealer – Purchases from Composite Dealer -Import and Export – Exempted Goods – SEZ sales - Mixed supply and Composite supply under GST - GST Reports – Input Tax Credit Set off – Online filing.

Chapter4: Day Today Transactions- 24 hours

Accounting vouchers – Sales vouchers – Purchase vouchers – Payment vouchers – Receipt vouchers – Contra Vouchers – Journal Vouchers – Credit note vouchers – Debit Note vouchers -Inventory vouchers – Physical Stock Verification –Rejection In & Out – Delivery Note and Receipt Note – Stock Journal - Manufacturing Journal – Voucher Class – Purchase Order and Sales Order vouchers.

Chapter 5: Banking –2 hours

What is Bank Reconciliation Statement - Why we prepare bank reconciliation statement - How to activate auto bank reconciliation in Tally.ERP 9 - Using auto bank reconciliation in Tally.ERP 9 - Shortcut key for bank reconciliation in Tally.ERP 9 - How to undo bank reconciliation in Tally.ERP 9.

Chapter 6: Allocation and Tracking of Expenses and Incomes- 2hours

What is a cost centre - Major categories of cost centre - Cost centre and Tally.ERP 9 - To enable cost centre and cost category in Tally.ERP 9 - How to use Cost Centres in Tally.ERP 9 - How to generate cost centres report in Tally.ERP 9.

Chapter 7: Price Levels and Price Lists - 2hours

What's meant by price level in world of business - About Price list feature in Tally.ERP 9 - How to set selling price in Tally.ERP 9? - How to modify price list in Tally.ERP 9 - How to import price list in Tally.ERP 9 from Excel file?-How to print price list in Tally.ERP 9.

Chapter 8: Tax Deducted at Source(TDS) - 2hours

Configuring TDS in Tally.ERP 9 - Enabling TDS in Tally.ERP 9 - TDS Statutory Masters - Recording Transactions - Booking Expenses and Deducting TDS -Booking Expenses and Deducting TDS Later - TDS Deduction at Lower Rate - TDS Deduction at Zero Rate - Deducting TDS on Payments - Payment of TDS - TDS Outstanding Report.

Chapter 9: Payroll – 6 hours

Creating attendance or Production Voucher- Manual & Auto fill- Creating Payroll Vouchers- Creating Payroll Payment Transactions – Salary payments– PF payments– Processing ESI Payments - Statements of Payroll– Pay Slip – Pay Sheet – Payroll Statement– Payment Advice.

Chapter10: MIS reports – 4 hours

Introduction - Balance Sheet in Tally.ERP 9 - Profit & Loss Account in Tally.ERP 9 - Cash Flow/Fund Flow Report in Tally.ERP 9 - Ratio Analysis Report in Tally.ERP 9 - Outstanding Report in Tally - Inventory Reports in Tally.ERP 9 - Stock Summary Report in Tally.ERP 9 - Stock Ageing Analysis Report in Tally.ERP 9 - Statutory Reports in Tally.ERP 9 - GST Reports in Tally.ERP 9 - E-Way Bill Reports in Tally.ERP 9 - TDS Reports- Computation - Challan Reconciliation - Return - eTDS Returns -Outstanding's- Exception Reports - Attendance Report – Payroll Statutory Summary.

Duration: 60 Hours (20Hrs–Theory and 40 Hrs Practical

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	26UCO3VA2			Title	Batch:	2026– 2029
				FINANCING FOR STARTUP BUSINESSES	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2**

Course Objectives:

- To understand how startups raise funds
- To learn different investment and exit methods
- To explore modern financing methods like crowdfunding
- To understand digital credit systems

Units	Content	Hrs
Unit I	**Venture Capital and Startup Funding** Introduction to startup financing - Venture capital and venture investors - Types of securities used in startup funding - Ownership structure in startups -How funding rounds work.	10
Unit II	**Exit Strategies and Crowd funding** Meaning of exit strategies- Methods of exit: Selling to other companies, Selling to investors, Public listing (IPO) - Distribution of returns among investors - Introduction to crowd funding - Types of crowd funding: Peer-to-peer lending, Equity crowd funding, Reward-based crowd funding.	10
Unit III	**Digital Credit and FinTech in Startup Finance** Traditional credit scoring methods - Role of credit bureaus - Digital credit scoring -Use of digital footprints in finance - Advantages and challenges of digital credit systems -Role of technology in startup financing.	10
	Total Contact Hrs	**30**

Course Designed by	Dr.T.S.Kavitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="2">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="2">26UCO408</td><td>Title</td><td>Batch:</td><td>2026 – 2029</td></tr>
<tr><td rowspan="2">CORPORATE ACCOUNTING -II</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem. 1</td><td>Credits:</td><td>5</td></tr>
</table>

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	Remember the concepts of amalgamation and absorption of companies.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1)
CO2	Understand the accounting procedures for reconstruction of companies.	PO1(3), PO2(2), PO5(2), PO8(2), PO10(2), PO11(1)
CO3	Examine the financial statement of the Banking companies.	PO2(1), PO5(1), PO8(2), PO10(3), PO11(1)
CO4	Analyse the steps involved in preparation of consolidated balance sheet of Holding and subsidiary company.	PO1(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1)
CO5	Appraise the knowledge in the Insurance Companies accounts.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Valuation of Shares and Goodwill** Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill –Need – Methods of Valuing Goodwill.	18
Unit II	**Banking Company Accounts (Banking Regulation Act 1949)** Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.	18
Unit III	**General Insurance and Human Resource Accounting** General Insurance - Revenue account- Net Revenue Account- Profit and loss account - Balance sheet. Human Resource Accounting-Meaning –Objectives-Advantages and Limitations.(Theory only)	18
Unit IV	**Life Insurance and Inflation accounting** Life Insurance – Valuation of Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. Inflation accounting-Meaning - Objectives - Merits and Demerits. (Theory only)	18
Unit V	**Holding Company Accounts** Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

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

26UCO408

Text Book

1. Jain, S.P and Narang. K.L, (2023), Advanced Accountancy, Kalayani Publishers, New Delhi.

Reference Books

1. Gupta,R.L and Radhaswamy.M (2023) , Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. Reddy and Murthy (2023), Corporate Accounting, Margham Publications, Chennai.
3. Maheshwari S.N, Suneel Maheshwari.K, Sharad K Maheshwari, (2023) Corporate Accounting,S.Chand & Co, New Delhi.

Course Designed by	Dr.G.Gnana Selvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com		**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO409		**Title**	**Batch:**	2026– 2029
			GOODS AND SERVICES TAX & CUSTOMS LAW	**Semester:**	IV
Lecture Hrs./Week or Practical Hrs./Week	05	**Tutorial Hrs./Sem.** -		**Credits:**	3

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	Remember the rules and regulation of indirect taxation.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO13(2)
CO2	Understand the rules for registrations and its exemptions in taxation.	PO1(3), PO2(2), PO5(2), PO8(2), PO10(2), PO11(1), PO13(2)
CO3	Implement GST and its working mechanisms.	PO1(3), PO2(1), PO5(1), PO8(2), PO10(3), PO11(1), PO13(2)
CO4	Analyze and resolve tax problems.	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(2)
CO5	Generalize the procedural aspects under different applicable statutes related to GST	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO14(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Indirect Taxes** Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under theConstitution- Advantages and Disadvantages of Indirect Taxes.	15
Unit II	**Goods and Services Tax** Introduction-Meaning-Need for GST - Features of GST - Advantages and Disadvantages of GST -Structure of GST in India- Dual Concepts -SGT -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
Unit III	**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
Unit IV	**Levy and Collection under the Integrated Goods and Services 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
Unit V	**Introduction and Scope of Customs Law in India** TheCustoms Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement ofcduty in Damage for Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO409

Text Books

1. Reddy .Y, Hari Prasad Reddy .T.S (2022) Indirect Taxes. Margham Publications, Chennai.

Reference books

1. Kamal Garg & Neeraj Kumar Sehrawat. CA(2020), Beginner's guide to Goods & Services Tax, BharatLaw House Pvt. Ltd., New Delhi.
2. Balachandran, V. (2020), Indirect Taxation, Sultan Chand and Sons, New Delhi.
3. Mittal, J.K. (2020), Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi.
4. Radha Krishnan, R. (2020), Indirect Taxation, Kalyani Publishers, New Delhi.

Course Designed by	Dr.M.Chithirai Selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.COM			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO410			Title	Batch:	2026– 2029
				PROGRAMMING LAB IN E-FILING OF INCOME TAX RETURN	Semester:	V1
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enlighten the students on E -filing of Income Tax Return

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1)
CO2	Evaluate the types of Incomes and to know about various types of GST Returns and their filing.	PO1(3), PO2(2), PO5(2), PO8(2), PO10(2), PO11(1)
CO3	Apply the Procedure for Registration of Pan Card Link with Aadhar.	PO1(3), PO2(1), PO5(1), PO8(2), PO10(3), PO11(1)
CO4	Compute Income and deductions and tax liability.	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1)
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO14(1), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Exercise No	Practical Exercise
1	Create a taxpayer information database in Excel containing PAN, name, income sources, deductions and bank details for sample individuals.
2	Prepare Income from Salary computation in Excel using a given salary statement (basic pay, DA, HRA, allowances and deductions).
3	Compute Income from House Property and Other Sources in Excel using given rental and interest income data.
4	Prepare Gross Total Income and Total Taxable Income using Excel formulas after applying deductions under Chapter VI-A.
5	Calculate Income Tax Liability in Excel according to applicable tax slab rates for the relevant FY.
6	Using Excel case data, identify the appropriate ITR form (ITR-1, ITR-2, ITR-3, ITR-4) for different taxpayers with selection criteria table.
7	Prepare a comparative Excel worksheet showing tax liability under the old tax regime and new tax regime for a given taxpayer.
8	Demonstrate the procedure for filing ITR-1 (Sahaj) using sample data in the Income Tax e-Filing Portal and generate XML from excel utility for upload.
9	Use the Income Tax Portal to view Form 26AS / Annual Tax Statement and identify TDS credits for a sample taxpayer.
10	Compute Tax Deducted at Source (TDS) for salary and professional payments using Excel formulas with VLOOKUP for reconciliation.
11	Prepare a GST tax invoice and GST calculation sheet in Excel showing CGST, SGST and IGST for given transactions.
12	Using sales and purchase data, prepare a GST return summary (GSTR-1 and GSTR-3B) and identify the entries required in the GST Portal with ITC matching.

Software / Tools Used: Microsoft Excel, Income Tax e-Filing Portal , GST Portal

Text Book: **26UCO410**

1. Mehrotra, HC & S.P Goyal (2025)(66th Revised Edition) Income-tax Law and Account, Current Edition Sahithya BhavanPublisher, New Delhi.

Reference Books:

1. Bansal, K.M, (2026) (13th Edition), GST & Customs Lax, Taxmann Publications.
2. Singhania V.K. (2025) (13th Edition), GST & Customs Lax, Taxmann Publications.

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO4A1		Title	Batch:	2026– 2029
			BUSINESS STATISTICS	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem. 1		Credits:	5

Course Objective

To enable the students to gain an understanding of Statistical Techniques applicable to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the underlying theory of statistics.	PO1(3), PO2(1), PO3(1), PO8(2), PO10(1), PO15(1)
CO2	Understand over all process and particular steps in collecting, analyzing, Interpreting and presenting results.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(3), PO10(1), PO11(1), PO15(1)
CO3	Apply the appropriate statistical methods and in various data analysis Problems.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO10(1), PO11(1), PO15(2)
CO4	Interpret the results of Regression Analysis and Correlation Analysis for Forecasting	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1), PO15(2)
CO5	Integrate concept in international business concepts with functioning of global trade	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit – I	**Introduction to Statistics** Meaning and Scope of Statistics - Characteristics and *Limitations* –Source of data-Collection of data- Primary and Secondary-Methods of Primary data collections-Editing Secondary data– Presentation of Data by Diagrammatic and Graphical Methods (Theory only).Measures of Central Tendency– Mean, Median and Mode	15
Unit – II	**Measures of Dispersion** Measures of Dispersion and Skewness –Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.	15
Unit -III	**Correlation and Regression** Simple Correlation–Rank Correlation - Pearson's Coefficient of Correlation– Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression.	15
Unit IV	**Index Numbers (Price Index Only)** Method of Construction – Wholesale and Cost of Living Indices- Weighted Index Numbers – Laspeyre's Method, Passche's Method, Fisher's Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	15
Unit V	**Analysis of Time Series and Business Forecasting** Methods of measuring Trend and Seasonal Changes (including problems)-Methods of Sampling – *Sampling and Non-sampling Errors* (Theoretical aspects only)	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentations, Chalk and talk, Quiz, Assignments, Group Task.

26UCO4A1

Text Book:

1. Gupta.S.P (2021), 46nd Edition, Statistical Methods, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Bagavathi. R.S.N.Pallai (2021), 14th Edition, Practical Statistics, Sultan Chand & Sons &Company Ltd, New Delhi.
2. KapporV.K (2017),7thEdition,Statistics:Theory,Methods&Application,Sultan Chand and Sons, New Delhi.
3. MedhiJ.,(2018),Statistical methods,New Age International Pvt Ltd Publishers,NewDelhi.

Course Designed by	Ms. P. Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO4A2			**Title**	**Batch:**	2026– 2029
				ELEMENTS OF OPERATION RESEARCH	**Semester:**	IV
Lecture Hrs./Week or Practical Hrs./Week	04	**Tutorial Hrs./Sem.**	1		**Credits:**	5

Course Objective

To facilitate the understanding of the concept of operations research and various technique of solving problems

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts and describe mathematical relations and functions	PO1(3), PO3(2), PO11(1)
CO2	Understand the concepts of Linear Programming Techniques to solve the problems	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Apply the correct method of LPP and optimization techniques to evaluate the problems	PO3(3), PO4(3), PO5(2)
CO4	Analyse and interpret the problems by available techniques	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	Evaluate problems by using Graphical method and optimization techniques	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hours
Unit I	**Introduction** Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope –Steps- Techniques- Application- Limitations	15
Unit II	**Linear Programming Problem** Meaning- Requirements- Assumptions- Applications- Formulating LPP – Advantages Limitations Formulating LP Model (Simple Problems Only)	15
Unit III	**Methods of LPP** Obtaining Optimal Solution for Linear Programming Problem (LPP)- Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case –Maximization. Function -Minimization Function (Simple Problem Only).	15
Unit IV	**Transportation Problems** Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North –West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)	15
Unit V	**Game Theory** Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method –Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)	15
	Total Contact Hours	**75**

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

Text Book

1. Sreenivasa Reddy.M (2019), Operations Research – CENGAGE , New Delhi

Reference Books:

1. Agarwal NP and Sonia Agarwal, (2009) Operations Research and Quantitative Techniques, RBSA Publishers,New Delhi.
2. Anand Sharma, (2023), Operations Research, Himalayan Publishing House, Mumbai.
3. Gupta Pk and Gupta SP, (2022), Quantitative Techniques and Operations Research, Sultan Chand and Sons,New Delhi.

Course Designed by	Dr. G. Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO4S1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">SEC II: NAAN MUDHALVAN: MUTUAL FUND FOUNDATION</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>02</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To provide basic knowledge about the Growth and Role of Mutual Funds

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Growth of Mutual funds.	PO1(3), PO2(2), PO3(2), PO11(1)
CO2	Understand regulation of Mutual funds.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Observe the market imperfection and investment risk.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)
CO4	Analyze the UTI schemes.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2)
CO5	Evaluate the prospects of Mutual Fund Industry.	PO1(3),PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Mutual Funds** Introduction: The origin, meaning and growth of Mutual funds – Fund Units Vs shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund.	6
Unit II	**Investors Protection and Mutual Fund Regulation** Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds.	6
Unit III	**Market Imperfection and Investment Risks** Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.	6
Unit IV	**Mutual Funds in India** Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.	6
Unit V	**Mutual Funds Industry in India** Mutual Funds Industry in India – Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth – Prospects of Mutual Fund Industry.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

26UCO4S1

Text Book:

1. Sahadevan. K.G. and Thripairaju.M (2020) "Mutual funds, data interpretation and Analysis"(Prentice Hall of India)

Reference Books:

1. Avadhani. V.K., (2019), Marketing of Financial Services, Himalaya Publishing House, Chennai.
2. Gorden.R and Natarajan,(2016), Emerging scenario of Financial Services, Himalaya Publishing House, Chennai.

Course Designed by	Dr. R. Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="2">UAP</td><td>Programme Title:</td><td colspan="2">B.A., / B.Sc., / B. Com.,</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="2">26UAP4S1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">SEC II: NAAN MUDHALVAN: QUANTITATIVE APTITUDE</td><td>Semester:</td><td>IV</td></tr>
<tr><td>LectureHrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To enable the students to refine their mathematical, logical, and analytical skills.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental **knowledge** of Mathematics about problems of numbers using Mathematical formulae.	PO1(3), PO3(2), PO11(1)
CO2	To **understand** the concepts of profit & loss related processing, simplification,etc.,	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To **apply** the formulae to real time problems on probability, Areas of surfaces and **apply** data visualization tool for any data set.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO15(2)
CO4	To **analyze** the problems solving related to Age, Time and Distance and Time and Work etc. To **examine** their employability skills.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2)
CO5	To **develop** their competitive skills and **improve** the decision-making skills.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	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	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3rd Edition.	2016

3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative_aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Dr.J. Jayasudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO4N1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Non Major Elective: II CONSUMER AFFAIRS</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>01</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO12(1)
CO2	Get the idea of the complexities of Consumer Affairs	PO1(3), PO5(1), PO8(2)
CO3	Execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	PO3(3), PO5(2), PO6(1), PO7(1), PO8(3), PO12(1)
CO4	Survey different ways to solve the consumer Affairs.	PO1(3), PO2(1), PO3(3), PO4(3), PO10(1), PO11(1), PO12(2), PO13(1)
CO5	Evaluate the business firm's interface with consumers and the customer related regularity and business environment.	PO1(2), PO2(1), PO8(1), PO10(1), PO12(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Concept of consumer, Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process: ISO 10000 suite.	3
Unit II	Consumer rights and UN guidelines on consumer protection, Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction.	3
Unit III	Way of File a Complaint – Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injection, Enforcement of order, Appeal, Frivolous and Vexatious complaints; Offenses and Penalties.	3
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	3
Unit V	Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.	3
	Total Contact Hrs	**15**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

26UCO4N1

1. Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2020) ConsumerAffairs,Universities press, New Delhi.

Reference Books

1. Ganesana. G. and Sumathy.M (2019) Globalization and Consumerism: Issues and Challenges,Regal Publications, New Delhi.

2. Tripathi.S.C (2020), Consumer Protection act, Central Law Publications New Delhi.

3. Padma.T &. Rao K.P.C, (2020), The Principles of Consumer Protection Law, AltPublications, New Delhi.

Course Designed by	Dr. G. Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO4N2</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Non Major Elective: II
FUNDAMENTALS
OF MARKETING</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>01</td><td>Tutorial
Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO12(1)
CO2	Discuss an idea, how to implement marketing in Real life situation.	PO1(3), PO5(1), PO8(2)
CO3	Deploy the role of marketing in a business context.	PO1(3), PO5(2), PO6(1), PO7(1), PO8(3), PO12(1)
CO4	Analyze the global marketing environment and opportunities.	PO1(3), PO2(1), PO3(3), PO4(3), PO10(1), PO11(1), PO12(2), PO13(1)
CO5	Evaluate product promotion and product life cycle.	PO1(2), PO2(1), PO8(1), PO10(1), PO12(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Marketing - Meaning– Definition- Evolution — Objectives – Importance –Functions- Types.	3
Unit II	Market Segmentation – Need- Methods of segmenting markets – Marketing Mix – Meaning and Definition Elements.	3
Unit III	Digital Marketing –Definition – Objectives- Advantages and Disadvantages- Digital Market vs Traditional Market	3
Unit IV	Product Promotion – Features – Types- Product Life Cycle – Advertisement–Types.	3
Unit V	Modern Marketing Concepts – Green marketing – Social marketing – Rural marketing – Service marketing– Commodity marketing – Niche marketing – Viral marketing – Ambush marketing –Guerrilla marketing	3
	Total Contact Hrs	**15**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO4N2

Text Book

1. Pillai. R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, NewDelhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.
3. Govindarajan Madabusi,(2018), Marketing management, concepts and challenges, PHI Learning, New Delhi.

Course Designed by	Dr. G. Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO4VA3</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">CONSUMER PROTECTION ACT AND SOLID WASTE MANAGEMENT</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>45</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>(3**)</td></tr>
</table>

Faculty:	The programme will be conducted by highly experienced Consumer Activists, RTI activists, Lawyers, Professionals, Heads of various international institutions, Academicians from reputed Universities and senior members of Citizens Voice Coimbatore
Qualification:	The programme is open to candidates with a minimum 10+2 qualifications or students pursuing UG / PG courses, to be studied con-currently.
Examination:	Consists of THREE papers, for 50 marks each. Each paper will cover 5 units, including case analysis, mock sessions and talk shows.
Certification:	The programme will be conducted and certified thru' ….. College, Coimbatore affiliated to Bharathiyar University.

Course Objectives:

- This Diploma Programs aimed at enhancing the knowledge of participants, by offering them sound theoretical knowledge of consumer laws, as well as exposing them to actual applications of the law before Consumer Forum. The course is structured envisioning the following objectives:
- To build in depth understanding of consumer movement, highlighting thedifference of the old and new Consumer Protection Act in India.
- To impart skills and methodology in dealing with the new age challenges such as e-commerce.
- The course will give an insight to RTI Act (2005) and make them aware of procedure of filing an effective RTI application.
- To appraise about the role of Market Regulator (CCI) in supplementing and complementing the Consumer law regime in protecting consumer interests. (FSSAI, TRAI, SEBI,IRDA etc)
- To spread awareness about Environmental issues and implement methods to reduce Carbon foot print and Global Warming, at the community level.

Program Details – 3 Papers:

Paper 1 : AWARENESS ON CONSUMER PROTECTION ACT (5 units)

Units	Content	Hrs
I	**Conceptual Framework** Consumer & Markets - Concept of Consumer, based on the nature of markets: Liberalization and market globalization with specific reference to Indian Consumer Markets, E Commerce. Concept of pricing in Retail and Wholesale, with insight into MRP, Fair Price, GST, Labeling & Packaging with the prevailing laws. The process of buying and voicing concerns as needed – Consumer Satisfaction / Dissatisfaction, raising Grievances, Complaints, After Sales service, alternatives available to Dissatisfied Consumers and Complaint Handling process.	
II	**The Consumer Protection Law in India** Objectives & Basic Concepts: Consumer rights and UN Guidelines on consumer protection, with relevance to the Indian Market scenario, covering defects in goods, spurious goods & services, deficiency in service, unfair trade practice, restrictive trade practice etc. In sight into Consumer Protection Council at the Central, State and District levels, including their respective adjudicatory bodies.	
III	**Grievance Redressal Mechanism under the Indian Consumer Protection Law:** Who can file a complaint? Grounds of filing a complaint, Limitation period, Procedure for filing and hearing of a complaint, Disposal of cases, Enforcement of order and the right to Appeal. Dealing with frivolous and vexatious complaints, offences & penalties. Review few leading cases under the CPA, as delivered by the National Commission.	
IV	**Role of Industry Regulators in Consumer Protection**: • Banking: RBI and Banking Ombudsman • Insurance: IRDA and Insurance Ombudsman • Telecommunication: TRAI • Food Products: FSSAI • Electric Supply: Electricity Regulatory Commission • Real Estate: RERA	
V	**Contemporary Issues in Consumer Affairs and case studies** • The role of Consumer Forums / Organizations in Consumer Protection Act. • National Consumer Helpline • Sustainable consumption and Energy Ratings • The role of various Quality Standardization agencies – ISI, Ag Mark, ISO etc. • Conduct mock court sessions to give students a practical purview.	
	Total Contact Hrs	**15Hrs**

Paper 2: AWARENESS TO RTI ACT. (5 units)

Units	Content	Hrs
I	**Introduction to RTI act (150 minutes)** • Basic objective of RTI Act: It empowers citizens the right to seek and obtain information from Govt. authorities & Public institutions to promote transparency and accountability of concerned officials. • What is 'information' under RTI Act 2005: Information is any material in any form – it includes records, documents, memos, emails, opinions, advice, press releases, circulars, orders, log- books, contracts, reports, models held in any electronic format or in physical hard copy. • Salient features of RTI including details of deterrent punishments, on non-compliance: It will deal with the multiple facets of obtaining information from the concerned authorities. • Public Authority and Exempted information, to RTI. To review which of the information are considered 'classified' and exempt from being shared with anyone. • Role of NGOs and activists in RTI (2005): Although it is a thin line between the two, it will help the common man to understand the mechanism within the Govt. and bring to light any irregularities, noticed in the execution or implementation of any specific project.	
II	**Procedure to obtain Information under RTI Act (180 minutes)** • Steps involved in accessing information under RTI Act: To inform as to how an applicant can make a request in the web portal of RTI to the concerned Ministry / Dept. specifying particulars of the information sought from the PIO (Public Information Officer) • Drafting of an RTI application and follow up system: How to effectively file anRTI application (mock) addressed to CPIO and understand the follow up system. • Knowledge about second appeal and subsequent complaint to the Central information Commission, if required. To understand the role of Public Information Officer, Assistant Public Information Officer, and Appellate Authorities.	
III	**Role of Central Information Commission and State Information Commission:** • To understand the working of both Commissions and its constituent members. • Appointment of officials to both commissions and the importance of their individual roles. • How the State and Central are different from each other in their roles.	
IV	**Salient features of RTI related to good governance:** • Covers all sections of how RTI can improve the governance in the community. • Understand the limitations of RTI act. which can impact the society, in its betterment. • Study the key areas where RTI activists along with Consumer Forums can make a big difference to the society.	
V	**Misuse and Challenges faced by RTI (2005) in India:** • To study how RTI activist can possibly misuse information received from the PIO to their personal advantage. • Implementation challenges faced by RTI authorities, which is undermining the objectives of this Act., due to few systematic failures at various levels in the Authority. • Dilution of supplementary laws like the whistleblower's protection act.	
	Total Contact Hrs	**15Hrs**

Paper 3: ENVIRONMENT& ITS IMPACT ON CLIMATE CONTROL: (5 units)

Units	Content	Hrs
I	**Basic Awareness to Environmental Control:** • Understanding the need for a clean environment and the importance of improving greenery. • Various factors that have contributed to Environmental Science as a 'multidisciplinary' subject. • The importance of maintaining the ecological balance and other significant factors affecting its balance. • Soil erosion and the need to Save Soil. • Green House gases and its effect on global warming. • Ozone layer depletion and the effect of CFC on environment.	
II	**Solid Waste Management Techniques:** Sustainable solid waste management in India – the practices and challenges being faced.Types of Municipal Solid Waste & the need for segregation at source. Major categories of solid waste generated – biodegradable, non-biodegradable, recyclable. Handling of Medical and Hazardous waste material – its impact on society, if not taken care.The 3 'R's of Waste Management. Concept of Waste to Wealth and Waste to Energy – the sustainable alternative to landfills. Swach Bharat Mission – its objectives and challenges ahead.	
III	**Liquid Waste Management** • The different types of Liquid Waste being generated in India – insight into handling of domesticse wage water, Industrial liquid waste, Commercial water and Storm water drainage. • Exploring alternative and advanced methods for cleaning of sewer lines – super sucker machines etc,to avoid people dying from inhaling toxic gases. • Water treatment processes currently adapted in housing communities – STP and RO etc. • Insight into the disadvantages of using RO water and the need to spread awareness not to consume ROwater. • Storm water drainage – challenges being faced by Urban Local Bodies and the need to adapt latest technology for its maintenance. • Conservation of water and its direct impact on nature and environment.	
IV	**The Environmental Laws:** • Role of NGT in environment control and its structure. • Role of State and Central Pollution Control Board and its interface with NGT. • The salient features of the environmental laws (2016) related to 'waste management' applicable to Housing Societies, local communities, and gated communities. • The International scenario – the highlights of the COP 26 – 2021 UN Climate Change Conference. • India's ambitious plan for NET ZERO by 2070 – highlights, its implications, and challenges ahead.	
V	**Project work on Waste Management:** • To form teams amongst students / participants and submit a proposal in brief about how we couldimprove our Waste Management schemes. • To have debates / talk shows/ mock courts amongst students to build up their awareness on Global Warming.	
	Total Contact Hrs	**15 Hrs**

Career opportunities in doing this course:

It is believed that the requirement for such candidates is rapidly increasing in a developing country like ours, with emphasizes being given to the e-commerce sector. The need of the hour is to reduce global warming and effectively control waste generation and its disposal. This specialization of consumer law& environmental sciences is in demand in the private sector, as well as in all other fields. Students who successfully complete this course, have a large variety of opportunities in all Municipal corporations, legal fraternity, counseling in marketing firms, and legal executives in public limited companies, lecturers in educational institutions, or in NGO groups etc.

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce
(AIDED &
SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO4VA4</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">FINTECH AND FINANCIAL SERVICES TRANSFORMATION</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2**</td></tr>
</table>

Course Objectives:

- To understand how technology is changing banking and finance
- To learn about digital payments and modern financial tools
- To know basic ideas of blockchain, AI, and online banking
- To understand risks, safety, and future trends

Units	Content	Hrs
Unit I	**Foundations of FinTech and Digital Financial Systems** Meaning and Definition of FinTech-Evolution of Financial Services-Traditional vs Digital Financial Systems -FinTech Ecosystem (Startups, Banks, Investors, Regulators)-Digital Payment Systems (UPI, Wallets, Cards, NEFT, RTGS)- Mobile Banking and Internet Banking -Payment Gateways and Aggregators-Financial Inclusion and Digital India Initiatives	10
Unit II	**Modern Financial Technologies** Basic idea of Blockchain - Cryptocurrencies like Bitcoin and Ethereum- Artificial Intelligence (AI) in banking- Robo-advisors and automated services- Peer-to-peer lending-Use of data in financial services	10
Unit III	**Safety, Rules, and Future Trends** Cybersecurity and safe online transactions-Data privacy and protection - Basic rules and regulations (KYC, RBI role) - Ethical issues in digital finance - Digital banks and new financial services - Future trends like digital currency and open banking.	10
	Total Contact Hrs	**30**

Course Designed by	Dr. V.Meera		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce
(Aided & Self-Financing)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO511</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">COST
ACCOUNTING</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>05</td><td>Tutorial
Hrs./Sem.</td><td>1</td><td>Credits:</td><td>5</td></tr>
</table>

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	Understand the costing system, cost management system and the concept of labour and overhead cost.	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO12(1), PO14(1)
CO2	Identify skills in preparing cost sheet	PO3(2), PO10(1), PO12(2), PO14(1)
CO3	Gain the lifelong learning of cost concepts and apply in the business environment.	PO3(2), PO10(1), PO12(2), PO13(1)
CO4	Analyze the elements of cost involved in various processes.	PO1(1), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO9(1), PO10(1), PO12(2)
CO5	Evaluate problems in the allocations and apportionment of overheads.	PO1(3), PO2(2), PO3(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(3), PO14(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Cost Concepts** Cost Accounting – Definition – Meaning and Scope – Objectives and Functions-Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Cost sheet – Tender and Quotation - Cost control -Cost Reduction – Cost Control Vs Cost Reduction.	18
Unit II	**Material Control** Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages, Scrap and Spoilage- Activity based cost.	18
Unit III	**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 Overheads - Primary Distribution of Overheads - Secondary Distribution of Overheads - Direct Distribution Method, Step Ladder Method, Repeated Distribution Method and Trial and Error Method.	18
Unit IV	**Process Costing** Process Costing –Special Features– Computation – Process Losses – Normal Loss- Abnormal Loss –Abnormal Gain.	18
Unit V	**Standard costing and variance analysis** Standard Costing and Variance Analysis – Meaning – Advantages and Limitations Standard Costing – Variance Analysis - Classification of Variance – Material, Labour Variances and Sales Variances.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80%Problems

26UCO511

Text Book

1. Jain. S.P and Narang. K.L. , Cost Accounting (2020), Kalyani Publishers, New Delhi.

Reference Books

1. Reddy, T.S, and Hari Prasad Reddy. V. (2023), Cost Accounting, Margham Publications, Chennai.
2. Khan. M.Y and Jain. P.K, (2020), Cost Accounting and Financial Management, Tata MC Graw Hill Education Private Ltd, New Delhi.
3. Gupta. K.L., Agarwal. M.L., (2022) Cost Accounting, Sahitya Bhawan Publications,New Delhi.

Course Designed by	Dr.G. Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO512</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">BANKING AND INSURANCE</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To enrich the students' knowledge on Banking and Insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Indian Banking System and Insurance Sectors in India.	PO1(3), PO3(2), PO5(2), PO6(2), PO11(1)
CO2	Understand importance and roles of banks and insurance in India.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO7(1), PO11(1), PO12(1), PO14(2)
CO3	Discuss the role of recent developments of the modern banks' schemes in a globalized scenario.	PO3(3), PO4(3), PO5(2), PO7(1), PO14(1)
CO4	Analyze the dimensions of life and general insurance and elaborate their contents.	PO1(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO12(1), PO14(2)
CO5	Evaluate the banking services and insurance services to the society.	PO1(3), PO3(3), PO4(2), PO5(2), PO7(2), PO8(2), PO10(3), PO11(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Banking System in India** Banking-Meaning and Definition-Structure of Indian Banking System – Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.	15
Unit II	**Banker and Customer** Definition – Relationship between Banker and Customer – General Relationship and Special Relationship- Types of Accounts- Savings Account, Recurring Deposit, Fixed Deposit and Current Account - Lending – Principles of Sound Lending– Different Types of Lending.	15
Unit III	**Negotiable Instruments and Recent Trends in Banking** Meaning and Types of Negotiable Instruments –Meaning-Types- Features- Crossing-Meaning-Objective-Need-Types of crossing- Endorsement Meaning –Types of Endorsement - Types of Customers – Payment System in India: E- payment Methods- Core Banking Solution – Electronic Banking- RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)-Telephone Banking-Features-Merits and Demerits.	15
Unit IV	**Insurance** Definition – Nature – Principles – Importance – Types of Insurance – Insurance and Assurance – Risk – Basic concepts of risk – Types of business risk – Factors affecting risk – Risk Management- Risk Management-Objectives and Principles.	15
Unit V	**Life Insurance and General Insurance** Life Insurance Contract- Types– Procedure for Taking a Policy – Premium – Claim's settlement – Surrender Value – Double Insurance –Reinsurance. General Insurance: Kinds of Polices – Procedure for Taking Various Insurance Schemes – Settlement of Claims.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO512

Text Book

1. Gordon and Natarajan, (2023), Banking theory and practices. Himalaya Publishing House, Mumbai.

Reference Books

1. Leela. V & Manikandan. R Banking (2019) Charulatha Publication, Chennai.
2. Gupta. P.K. (2019)-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
3. Jyotsna Sethi and Nishwan Bhatia, (2023), Elements of Banking and Insurance, PHILearning Pvt Ltd,New Delhi.

Course Designed by	Ms. P. Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO5E1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">MODERN MARKETING</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

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	Remember the key concept and elements of marketing management.	PO1(3), PO3(2), PO11(1)
CO2	Discuss an idea, how to implement marketing in Real life situation.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Deploy the role of marketing in a business context.	PO3(3), PO4(3), PO5(2)
CO4	Analyze the global marketing environment and opportunities.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO12(1)
CO5	Evaluating an insight on the various marketing channels along with modern technology.	PO3(3), PO4(2), PO5(2), PO8(2), PO10(3), PO11(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Marketing** Market – Marketing – Definition – Evolution – Classification – Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK–ISI-BIS-Marketing Mix	18
Unit II	**Product and Price** Product – Features – Classification – New Product Planning and Development – Product. Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price **-** Kinds of Pricing – Methods of Pricing- Product Mix	18
Unit III	**Physical Distribution** Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion –Need-Types – Sales Promotion Mix – Advertising – Publicity –Personal Selling**.**	18
Unit IV	**Buyer's Behavior** 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.	18
Unit 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. Social Media Marketing	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

25UCO5E1

Text Book

1. Pillai. R.S.N and Bagavathi (2023). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd.,New Delhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.
3. Govindarajan.M (2018), Modern Marketing Management, Narosa Publishing House, New Delhi.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO5E2			**Title**	**Batch:**	2026– 2029
				SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	06	**Tutorial Hrs./Sem.**	-		**Credits:**	5

Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customerrelationship marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of service marketing.	PO1(3), PO3(2),PO5(2), PO6(2), PO8(2), PO11(1)
CO2	Demonstrate ability evaluating service design.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1), PO14(1)
CO3	Identify the way in which marketing of services can be practically applied in service sector.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO14(2)
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	PO1(2), PO3(3), PO4(3), PO5(3), PO6(2),PO11(2)
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO13(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Service Marketing** Definition- Nature and Scope of Services – Unique Characteristics of Services – Service Sector – Consumer Expectations in Service Sector- Growth of Service Sector and Service Industries in India - Evolution of Service Marketing – Concept of Service Marketing– Challenges and Issues in Service Marketing.	18
Unit II	**Service Life Cycle and Design** Service Life Cycle - Service Blueprint – GAP'S Model of Service Quality – 7 P's of Services Marketing – Service Benchmarking - Service Segmentation – Targeting and Positioning – Service Marketing Triangle- Integrated Service Marketing Communication (IMC).	18
Unit III	**Marketing of Services** Overview of different Service Sectors: Marketing of Banking Services – Marketing in Insurance Sector – Marketing of Educational Services – Marketing of Tourism and Airlines – Marketing of Hospitality Service – Healthcare Marketing – Social Services by NGO's – Marketing of Online Services – Marketing of Professional Services –case studies.	18
Unit IV	**Customer Relationship Marketing** Evolution of Relationship Marketing – Concept and Growth of Relationship Marketing - Definition of CRM – Emerging CRM Practices – CRM Implementation – Customer Development Process – Customer Retention – Customer Retention Strategies – Concept of Life Time Customer – Customer Satisfaction – Measuring Customer Satisfaction – Cases of Customer Satisfaction.	18
Unit V	**Emerging Trend in CRM** E-CRM – Importance of E-CRM in Service Marketing – CRM- Changing perspective – Features of e- CRM – Technologies of E-CRM – Voice Portals – Virtual Customer Representative – Functional Components of CRM – Database Management – Challenges involved in Formulating and Implementing E-CRM Strategies –CRM Software.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO5E2

Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excel books, New Delhi.

Reference Books

1. Christropher H.Lovelock,Jochen Wirtz,(2020)Service Marketing, Pearson Education, New Delhi.
2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hallof India Pvt. Ltd., New Delhi.
3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers,New Delhi.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td rowspan="2">Programme Code:</td><td colspan="3" rowspan="2">B.Com</td><td rowspan="2">Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO5E3</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">BUSINESS ETHICS</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in business.	PO1(3), PO3(1), PO8(1), PO10(1), PO13(1), PO15(1)
CO2	Understand the ethical issues in financial services.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO15(1)
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO14(1)
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1),
CO5	Predict the knowledge of Corporate Social Responsibility towards society and nature / environment.	PO1(2), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Business Ethics** Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.	18
Unit II	**HRM and Ethics** Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM in creating Ethical Organization.	18
Unit III	**Marketing and Ethics** Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.	18
Unit IV	**Finance and Ethics** Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks– Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds.	18
Unit V	**Corporate Social Responsibility (CSR) and Ethics** Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR. Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative –Waste Management.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO5E3

Text Book

1. Fernando. AC (2021), Business Ethics – An Indian Perspective, Pearson Education, New Delhi.

Reference Books

1. Business Ethics and Corporate Governance (2020), ICFAI Centre for ManagementResearch, Hyderabad.
2. John R Boatright (2019), Ethicsand Conduct of Business,Pearson Education Pvt. Ltd., Singapore.
3. Davis Keith and Blomstorm (2019), Business, Society and Environment, Tata MaGraw–Hill Ltd., New Delhi.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="2">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="2" rowspan="2">26UCO513</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">E-COMMERCE AND INFORMATION SECURITY</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand E-Commerce Fundamentals and Business models	PO1(3), PO2(1), PO3(1), PO8(1), PO10(1), PO13(1), PO15(1)
CO2	Explain Electronic Payment Systems and Security Measures	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO15(1)
CO3	Discuss E –Commerce Applications, Services and Digital Marketing	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO14(1), PO15(3)
CO4	Analyze Web Security Issues and Encryption Techniques	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1), PO13(2), PO15(2)
CO5	Apply E –commerce concepts to real – world scenarios	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Evolution of E-Commerce** Introduction to E-Commerce - Definition and Evolution of E-Commerce - Types of E-Commerce – Advantages and Disadvantages of E-Commerce - E-Commerce Business Models: Business – to – Customer (B2C) Model - Business to Business (B2B) Model Consumer – to – Consumer (C2C) Model – Mobile Commerce (M – Commerce) Model – Revenue Models: Advertising, Subscription, Transaction Fee. Case Studies: Amazon, eBay, Alibaba	18
Unit II	**Electronic Payment Systems** Overview of Electronic Payment Systems – Digital Cash and Electronic Wallets – Online Credit Card Systems and Payment Gateways – Security Measures for Electronic Payments. Case Studies: PayPal, Stripe, Square	18
Unit III	**E- Commerce Applications and Services** Online Shopping and E – Retailing – E – Banking and Online Financial Services – Digital Copyrights and Intellectual Property Rights – Electronic Data Interchange (EDI) and Supply Chain Management, Case Studies: Walmart, Bank of America, FedEx	18
Unit IV	**Security in E – Commerce: Web Security Issues:** Hacking, Phishing, Malware – Encryption Techniques: SSL, TLS, AES – Secure Electronic Transaction: SET, 3D Secure – Identity Theft and Credit Card Fraud Prevention. Case Studies: Cyber attacks on E-Commerce Sites.	18
Unit V	**Digital Marketing:** Overview of Digital Marketing – Search Engine Optimization (SEO) Technique – Pay – Per –Click (PPC) – Advertising and Google Adwords – Email Marketing and Social Media Marketing – Analytics and Metrics for Digital Marketing. Case Studies: Google, Facebook, Amazon.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO513

Text Book

1. Srinivasa Vallaban, (2020) E-Commerce, Vijay Nicole Imprints Pvt Ltd, Chennai.

Reference Books

1. Kenneth C.Laudon and Carol Guercio Traver (2022), E-Commerce: Business, Technology, Society, Pearson Publications.
2. Affraim Turban, David King, and Dennis Viehland (2017), Electronic Commerce: A Managerial and Social Networks Perspective, Springer International Publishing AG, Year of Publication.
3. Dave Chaffey and PR Smith, (2014), Digital Marketing: Strategy, Implementation and Practice, Pearson Education.

Course Designed by	Dr. R. Chithirai selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com	**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)

<table>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO514</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">INTERNSHIP</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>-</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	PO1(3), PO3(2),PO5(2), PO6(2), PO8(2), PO11(1)
CO2	Understand the administrative functions and company culture	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1), PO14(1)
CO3	Apply the academic and career goals	PO1(3), PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO14(2)
CO4	Analyse the work done in industrial training and describing the experience.	PO1(2), PO3(3), PO4(3), PO5(3), PO6(2),PO11(2)
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO13(1)

Mapping

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

3 Point Scale – 1, 2, 3

Internship

Internship is a part of B.Com Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. Internal and External examiners evaluate the student's performance and award the viva- voce marks.

Distribution of Marks

Criteria	Marks
Internal	20
External	30
Total	**50**

S. No	Internal Components	Marks
1	Review – I *	5
2	Review – II *	5
3	Rough Draft Submission	10
Total		**20**

S. No	External Components	Marks
1	Originality of idea	2
2	Relevance of current trend	2
3	Candidate involvement	2
4	Thesis style/Language	4
5	Presentation of report	5
6	Viva-Voce	15
Total		**30**

Course Designed by	Dr.R.Manikandan.		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO5S1			Title	Batch:	2026– 2029
				BUSINESS COMMUNICATION	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To develop the skill of writing business letters.

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 business communication models.	PO1(3), PO3(2),PO6(2), PO8(2), PO11(1)
CO2	To understand the role of communication as an avenue for business.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1), PO14(1)
CO3	To deploy students understand how to write business correspondence and improve written communication.	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO14(2)
CO4	To interpret the ability to communicate effectively.	PO1(2), PO3(3), PO4(3), PO5(3), PO6(2),PO11(2)
CO5	Assessing the Public Relation Correspondence.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO13(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Business Communication** Business Communication: Meaning – Importance of Effective Business Communication- - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter - Modern Communication Methods- E-Mail Ethics - E-Mail Thread.	18
Unit II	**Enquiries Order and Execution** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement.	18
Unit III	**Collection Letters** Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors' Explanation Letter – Reply to Debtors' Explanations.	18
Unit IV	**Secretarial Correspondence** Correspondence with director - Correspondence with shareholders - Correspondence with others. Preparation of Agenda and Minutes.	18
Unit V	**Public Relation Correspondence** Press release and notice - press conference - Exhibition - Launches - Brochures - Magazines – advertising - classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter - Promotion - Retrenchment – Resignation.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Method

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO5S1

Text Book

1. Rajendra pal and Korlahalli. J.S.(2020), Essential of Business Communication, SultanChand and Sons,New Delhi.

Reference Books

1. Ramesh, MS, and Pattanshetti C.C,(2020) , Business Communication, S.Chand & Co,New Delhi
2. Raghunathan N.S and Santhanam.B (2019), Business Communication, Margham Publication, Chennai.
3. Asha Kaul (2020), Effective Business Communication, Asoke K.Ghose, PHI Learning Pvt Ltd. New Delhi.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO5S2</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">EXPORT TRADE PROCEDURES</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>06</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To provide the students with a basic knowledge on export registration policies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the International Commercial Terms	PO1(3), PO3(2), PO8(2), PO11(1)
CO2	Understand the various schemes and documentation procedure in export	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Identify the major export documents required by banks, governments and transport Media	PO3(3), PO4(3), PO5(2), PO6(2), PO14(2)
CO4	Analyze payment options, including letter of credit, claim for export.	PO1(2), PO3(3), PO4(3), PO5(3), PO6(2)
CO5	Evaluate the current business phenomenon in Export trade	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Foreign Trade Policy** Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export Promotion Schemes.	18
Unit II	**Export Zones** EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones.	18
Unit III	**Export Registration Procedure** Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export Management.	18
Unit IV	**Export Packaging** Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea - Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.	18
Unit V	**Export Documentation** Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade, Trade Environment – Make in India Concept.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO5S2

Text Book:

1. Thomas E.Johnson & Donna L.Bade, (2020) “Export-Import Procedures and Documentation”, Himalaya Publishing House, New Delhi.

Reference Books:

1. Balagopal T.A.S, (2019) “Export Management” Himalaya Publishing House, New Delhi.
2. Mahajan, M. L, (2018) “A guide on Export Policy procedure and Documentation”, Rbsa Publishers, Jaipur.
3. Virendra, K.Pamecha C.A, (2019) “A guide to International Trade and Export Management”, JainPublishers,New Delhi.

Course Designed by	Ms. P. Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO5AL</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">Advanced Learner Course - I - (Optional) Self Study:
INTRODUCTION TO FOREIGN TRADE</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>SS</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>(3*)
Extra credits</td></tr>
</table>

Course Objective

To give the basic conceptual knowledge on foreign trade

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept on Foreign trade	PO1(3), PO3(2), PO11(1),PO14(1)
CO2	Understand the process of globalization, its impact on the evolution and growth of international business	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Familiarize students with the international financial environment	PO3(3), PO4(3), PO5(2), PO6(2)
CO4	Analyze the theoretical dimensions of international trade	PO3(3), PO4(3), PO5(3), PO6(2),PO13(2)
CO5	Appraise an entrepreneurship skill into an international market levels	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content
Unit I	**Export and Import** Foreign trade Meaning-Need-Importance and nature of trade- Difference between domestic and foreign trade-Merits and Demerits of foreign trade in India's Economic development.
Unit II	**BOT and BOP** Terms of trade and gains from trade-Balance of trade and Balance of Payment - Tariffs- Free trade VS Protection-GATT-WTO.
Unit III	**EXIM Policy** Export-Import Policy-Features-Objectives of export-import policy.
Unit IV	**Foreign Trade Organization** India's Foreign trade organization set up-Ministry of Commerce-Autonomous bodies- PSU's advisory bodies.
Unit V	**EXIM Bank** Export Import finance- Source of finance- Pre-Shipment Finance-Post shipment finance-Role of commercial banks-Role of EXIM bank -ECGC.

Text Book

26UCO5AL

1. Fransis Cherunilam (2023) "International Business Environment" Himalaya Publishing House,New Delhi.

Reference Books

1. Yadagiri M., Rana Pratap. V, (2019) "Foreign Trade" Kalyani Publishers, New Delhi.
2. Neeta Vayadande,(2020)"Foreign Trade of India" Sahitya Bhawan Publications, Chennai.
3. Pawan Kumar, (2018) "International Trade" Gvph Publishers, New Delhi.

Course Designed by	Ms. P. Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce
(Aided & Self–Financing)</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">26UCO615</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="3">MANAGEMENT
ACCOUNTING</td><td>Semester:</td><td>VI</td></tr>
<tr><td rowspan="2">Lecture Hrs./Week
or
Practical Hrs./Week</td><td rowspan="2">05</td><td rowspan="2">Tutorial
Hrs./Sem.</td><td rowspan="2">1</td><td rowspan="2">Credits:</td><td rowspan="2">5</td></tr>
</table>

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	Remember the concepts and importance of management accounting in decision making.	PO1(3), PO3(2), PO11(1)
CO2	Understand and analyze financial statement to help managerial decision making.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	PO3(3), PO4(3), PO5(2), PO6(2)
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	PO3(3), PO4(3), PO5(3), PO6(2)
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Basis of Management Accounting** Management Accounting – Meaning – Definition – Characteristics - Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting.	18
Unit II	**Ratio analysis** Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
Unit III	**Cash 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. (AS 3)	18
Unit IV	**Budgetary Control and Working Capital** Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget– Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	18
Unit V	**Marginal Costing Techniques** Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

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

26UCO615

Text Book

1. Shashi K. Guptha and R.K,Sharma Neeti Gupta (2020) "Management Accounting", Kalyani Publishers, New Delhi.

Reference Books

1. T.S.Reddy and Y. Hariprasad Reddy (2023),Management Accounting,Margham Publications
2. Jain.S.P and Narang. K L (2020), Cost and Management Accounting, Kalyani Publishers, New Delhi.
3. Maheswari.S.N. (2019), Management Accounting", Sultan Chand & Sons, New Delhi.

Course Designed by	Dr. R. Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6E4</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">HUMAN RESOURCE MANAGEMENT</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To expose the students to the Human Resource Management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the importance of human resource management in organizations.	PO1(3), PO3(2), PO11(1)
CO2	To get the idea about training and development needed to the human resource.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)
CO4	Aanalyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2)
CO5	Appraise the skill and technique to human resource.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to HRM** Human Resource Management -Meaning, Nature, Scope and Objective –Functions of HRM - The Role & Status of HR manager-Organization of HR department –Strategic HRM – Ethics in HRM. Electronic Human Resource Management (e-HRM) - Types-Advantages and Disadvantages.	15
Unit II	**Acquisition of Human Resource** Human Resource Planning- Quantitative and Qualitative Dimensions; Job analysis – Job Description and Job Specification; Recruitment – Concept and Sources; Selection – Concept and Process; Test and Interview; Placement and Induction.	15
Unit III	**Training and Development** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	15
Unit IV	**Modern techniques of Performance Appraisal** Nature, Objectives and Importance; Modern Techniques of Performance Appraisal; Potential Appraisal and Employee Counseling; Job Changes - Transfers and Promotions; Compensation: Concept and Policies; Job Evaluation; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation.	15
Unit V	**Career Planning & Development** Career Planning & Development – Stages in Career Planning –Internal and External Mobility of Employees —Meaning and Sources of Employee Grievance – Grievance Handling Systems –Meaning & Process of Collective Bargaining–Indiscipline, Settlement Machinery of Industrial Conflicts.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO6E4

Text Book

1. Aswathappa.K. (2020), Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.

Reference Books

1. Subba Rao. P. (2023), Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House.
2. Tripathi.P.C.(2017), Human Resource Development. New Delhi, Sultan Chand & Sons.
3. Gary Dessler and Biju Varkey (2023), Human Resource Management, published by Pearson Education

Course Designed by	Dr. G. Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6E5</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">ORGANISATIONAL BEHAVIOUR</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To introduce the students to the conceptual framework of organizational behaviour.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect The Basic Organisational Behaviour Principles	PO1(3), PO3(2), PO11(1)
CO2	Understand the different models used to explain individual behaviour related to motivational and rewards	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Deploy the Various Process Used In Developing Communication And Resolving Conflicts	PO2(3), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)
CO4	Analyse the organisation behavioural issues in the context of organisational behaviour theories, models and concepts	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2)
CO5	Develop the skill and technique to handle conflict	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO14(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Organizational Behaviour** Organizational Behaviour – Nature – Disciplines contributing to Organizational Behaviour – Role of Organizational Behaviour – Foundations of Organizational Behaviour – Implications of Hawthorne Experiments.	15
Unit II	**Perception and Personality** Individual Difference – Nature –Causes – Models of Man – Perception – Perceptual Process – Perceptual Selectivity – Distortion in Perception – Personality – Determinants of Personality.	15
Unit III	**Attitude and Stress** Attitude – Concepts – Theories of attitude formation – Factors in attitudes formations – Attitude Change. Stress – Causes of Stress – Effects of Stress – Stress Coping strategies – Individual and Organizational.	15
Unit IV	**Group Dynamics** Group Dynamics – Concepts and features of group – Types of group – Formal and Informal groups – Process of informal organization – Types of Informal organization – Effects of informal organization – Group cohesiveness.	15
Unit V	**Organizational Conflicts** Organizational Conflicts – Functional and Dysfunctional Aspects of Conflicts – Role Conflicts – Interpersonal Conflict – Conflict Management.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

26UCO6E5

Text Book

1. Prasad. L.M (2019), "Organizational Behaviour", New Delhi, Sultan Chand and Sons.

Reference Books

1. Fred Luthans (2011), "Organizational Behaviour", Tata McGraw Hill Publishing Company, New Delhi.
2. Boston, Inwin(2011), "Organizational Behaviour", Tata McGraw Hill Publishing company, New Delhi.
3. Keith Devis, John W. Newstorm(2011), "Human behavior at work", McGraw Hill, New Delhi.

Course Designed by	Dr.S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">26UCO6E6</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">HUMAN RESOURCE ANALYTICS</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To introduce the students to will learn how to collect, analyze, and interpret HR data to drive business outcomes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall fundamental concepts of Human Resource Analytics, including its Importance, Tools, Data Sources, and Basic Data handling Techniques	PO1(3), PO3(2), PO10(3), PO11(1)
CO2	Understand the basics of HR analytics and its applications in HR decision- making	PO1(3), PO3(3), PO4(2), PO5(2), PO10(3), PO11(1)
CO3	Learn data analysis, statistical modelling, and data visualization techniques	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO10(3), PO11(1)
CO4	Apply HR analytics to real-world HR problems	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO10(3)
CO5	Develop skills in data-driven decision-making	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2), PO10(3), PO11(1)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	. **Introduction to HR Analytics** Definition - Scope of HR analytics - Importance of HR analytics in HR decision-making - Overview of HR analytics tools and techniques - HR data sources and types - Data cleaning, transformation, and visualization.	15
Unit II	**Descriptive and Inferential Analytics** Descriptive statistics for HR data - Data visualization techniques for HR data - Interpreting HR data results - Inferential statistics for HR data - Hypothesis testing and confidence intervals - Regression analysis for HR data.	15
Unit III	**Predictive and Prescriptive Analytics** Predictive modelling techniques for HR data - Machine learning algorithms for HR data - Case studies of predictive analytics in HR - Prescriptive analytics techniques for HR data - Optimization techniques for HR decision-making - Case studies of prescriptive analytics in HR.	15
Unit IV	**HR Analytics Applications** Workforce planning and analytics - Talent management and analytics -F Diversity, equity, and inclusion analytics - HR metrics and benchmarking - Case studies of HR analytics applications.	15
Unit V	**Capstone Project and HR Analytics Tools** Capstone project by applying HR analytics techniques to a real-world HR problem - Overview of HR analytics software and tools - Data visualization tools for HR analytics - Statistical software for HR analytics - Best practices for implementing HR analytics.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

26UCO6E6

Text Book

1. Fermin Diez, (2019), Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Publisher. Emerald Publishing Limited.·

Reference Books:

1. Edwards, J. S., & Hamori, M. (2021). HR analytics: A practitioner's guide. Routledge.
2. Rasmussen, K., & Ulrich, D. (2020). Learning from practice: HR analytics. Society for Human Resource Management.
3. Kumar Pardeep(2026) HR Analytics Fundamentals and Applications,Publisher- Sultan Chand & Sons

Course Designed by	Dr. M. Chithirai selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6E7</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">FINANCIAL MARKETS AND INSTITUTIONS</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To provide students an overview of financial markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the meaning and scope of financial markets	PO1(3), PO3(2), PO11(1)
CO2	Understand the concepts of Money Market and its recent developments	PO1(3), PO3(3), PO4(2), PO11(1)
CO3	Explain the concept of SEBI and its protection	PO1(3), PO3(3), PO4(2), PO13(2)
CO4	Assess the role of Financial Institutions	PO1(3), PO3(3), PO4(2), PO5(2), PO8(2)
CO5	Know about the Forms of Leasing and Securitisation	PO1(3), PO3(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction** Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets	15
Unit II	**Money Market** Definition- Money Market Vs Capital Market–Objectives-Features of Developed Money Market – Importance of Money Market –Composition Money Market - *Participants* – Advantages-Drawbacks- Commercial Bill Market-Types of Bills –Importance of Bill Market- Operations in Bill Market- Discount Market – Acceptance Market – Drawbacks- Bill Market Scheme – Treasury Bill Market – Types of Treasury Bills- Operations & Participants – Importance-Commercial Paper- Certificate of Deposit-REPO- Features of Money Market- Recent Developments.	15
Unit III	**Secondary Market & SEBI** Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.	15
Unit IV	**Financial Institutions** Banks as Financial Intermediaries – Commercial Banks Role in Financing – Structure ,Objectives &Functions of IDBI , IFCI , LIC , GIC ,UTI – Mutual Funds – Investments Companies.	15
Unit V	**Modes of Financing** New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

26UCO6E7

Text Book

1. Gorden.E, Natarajan.K (2023), Financial Markets Institutions and Services, Himalaya Publishing House.

Reference Books

1. Sudha.P (2024), Financial Markets, Institutions and Services, Sultan Chand & Sons
2. Gurusamy.S,(2016),Financial Markets and Institutions, Tata McGraw Hill Education.
3. Chetana M.h, Vinayak L Hegde, Chandni Rani (2022), Financial Markets & Services, Bharathi Publications.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6E8</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">FINANCIAL SERVICES</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To facilitate the students to acquire an in-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	Remember the various financial products, services, and strategies offered by various institutions.	PO1(3), PO3(2)
CO2	Understand how the functions of stock exchanges and SEBI.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Apply the knowledge of Venture capital scenario.	PO3(3), PO4(3), PO5(2), PO6(2)
CO4	Analyze the structure of Mutual Funds.	PO3(3), PO4(3), PO5(3), PO6(2)
CO5	Evaluate the importance of credit rating agencies and its functions.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction** Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry.	15
Unit II	**Mutual Funds** Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	15
Unit III	**Venture Capital** Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.	15
Unit IV	**Factoring and Merchant Banking** Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Merchant Banking – Functions–Leasing – Meaning –Features – Merits and Demerits.	15
Unit V	**Derivatives and Credit Rating** Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits. Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

26UCO6E8

Text Book

1. Gordon E. and Natarajan.K (2023), Financial services, Himalaya Publishing House, New Delhi.

Reference Books

1. Khan.M.Y.(2019) “Financial Services”, Tata McGraw Hill Publishing CompanyLimited, New Delhi.
2. Santhanam. B. (2016), Financial Services, Margham Publications, Chennai.
3. Siddaiah (2016), Financial Services, Pearson Education.

Course Designed by	Dr. S. Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6E9</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">FINANCIAL MANAGEMENT</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and tools of finance.	PO1(3), PO3(2), PO11(1)
CO2	Understand the importance of working capital and capital budgeting techniques.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	PO3(3), PO4(3), PO5(2), PO6(2)
CO4	Analyse dividend decision policies in business environment.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)
CO5	Evaluate capital investment decisions and financial policies to business valuation.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Nature of Financial Management** Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management -Profit Maximization and wealth Maximization - Functions of Controller and Treasurers in the Indian context.	15
Unit II	**Working Capital Management** Concept of Working Capital- Need for working capital -Determinants of Working Capital-Working capital Cycle - Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital.	15
Unit III	**Cost of Capital** Cost of capital -Significance of the Cost of capital – Concept of Cost of capital -Determining Component Cost of Capital - Weighted Average Cost of Capital -Rationale of after tax Weighted Average Cost of Capital -Marginal Cost of Capital.	15
Unit IV	**Dividend Theories** Dividend Decision – Issues in Dividend Policy- Importance -Relevance and Irrelevance Theories – Walter's Model – Gordon's Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend.	15
Unit V	**Capital Structure Theories** Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories -Net Income Approach, Net operating Income Approach - Factors determining Capital Structure Theories.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO6E9

Distribution of Marks: 60% Theory and 40% Problems

Note: Problems shall be confined to **Unit III and Unit V.**

Text Book

1. Prasanna Chandra (2021), Financial Management, TMH, New Delhi.

Reference Books

1. Khan M.Y.& Jain P.K, (2018) Financial Management, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, KalyaniPublishers, New Delhi.
3. Pandey I.M, (2018) Financial Management, Vikas Publishing House Pvt.,Ltd, New Delhi.

Course Designed by	Ms. P. Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

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<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO616</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">INDUSTRY 5.0 FOR BUSINESS</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>05</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To introduce students to the evolution, principles, technologies, sustainability aspects, and business applications of Industry 5.0.

Course Outcomes

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

CO Number	CO Statement	KnowledgeLevel
CO1	Recall the evolution of industrial revolutions and basic concepts of Industry 5.0.	PO1(3), PO3(2), PO11(1)
CO2	Explain the foundations and pillars of Industry 5.0 including human-centricity, sustainability, and resilience	PO1(3), PO3(3), PO4(2), PO8(2), PO12(1), PO13(2)
CO3	Apply knowledge of emerging digital technologies supporting Industry 5.0 in business environments	PO3(3), PO4(3), PO5(2), PO10(3)
CO4	Analyze the role of Industry 5.0 in promoting sustainable and resilient industrial systems	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2), PO13(2)
CO5	Evaluate the applications, opportunities, and challenges of Industry 5.0 in future business sectors.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2), PO11(1), PO12(1), PO13(2), PO15(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Industrial Revolution** Industrial Revolution - Meaning and concept - Causes of industrial transformation – Characteristics of industrial revolutions - Evolution from Industry 1.0 to Industry 5.0 - Comparison of industrial revolutions - Impact of industrial revolutions on business and employment - Role of industrial revolutions in economic development.	15
Unit II	**Foundations and Pillars of 5.0** Meaning and definition of Industry 5.0 – Objectives - Characteristics – Principles – Pillars of Industry 5.0 - Human-Centric Industrial Systems - Human–machine collaboration - Personalization and mass customization - Role of creativity and innovation in Industry 5.0 - Ethical issues in advanced industrial systems – Workforce transformation in industry 5.0 – Global perspective of Industry 5.0	15
Unit III	**Technologies Supporting Industry 5.0** Artificial Intelligence - Internet of Things (IoT) - Big Data and data analytics - Cloud computing - Collaborative robots (Cobots) - Digital twin technology - Additive manufacturing (3D printing) - Smart manufacturing systems - Blockchain technology - Role of advanced digital technologies in Industry 5.0 **(Meaning, Key Features, and Industrial Role)**	15
Unit IV	**Sustainable and Resilient Industrial Systems** Concept of sustainable development - Circular economy and resource efficiency - Green manufacturing practices - Energy efficiency in smart production – Resource optimization through digital technologies Resilient production systems – Sustainable value chain in industry 5.0 – Smart resource management in modern industries- Environmental benefits of Industry 5.0 technologies **(Concepts and industrial Relevance)**	15
Unit V	**Applications and Future of Industry 5.0** Application of Industry 5.0 in various sectors: Manufacturing - Service sector – Smart logistics and supply chain management - Agriculture and food systems- Healthcare - Digital transformation in business organizations. Challenges and Opportunities for business in implementing Industry 5.0 - Future workforce skills for Industry 5.0 - Future trends and prospects of Industry 5.0	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO616

Text Book

1. Muhammad Hammad, Hassan Ali, Ghulam Hussain & Xiaoping Wang (2026) – Industry 5.0: The Human-Centric Future of Industry, Springer.

Reference Books

1. Mahender Singh Kaswan, Rajeev Rathi & Jose Arturo Garza-Reyes (2025) – Industry 5.0: Concept and Strategies for Digital Transformation, CRC Press.

2. Sharma, Gupta, Kovid Singh & Kumar Hayat (2026). Industry 5.0: Emerging Paradigms for Business, Technology and Society, Routledge.

3. Wai Yie Leong (2024) - Industry 5.0: Design, standards, techniques and applications for manufacturing. INTI International University Malaysia

Course Designed by	Dr. M.Chithiraiselvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce (AIDED and SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO617</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">PRINCIPLES AND PRACTICES OF AUDITING</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>04</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To expose the students to the principles and practice of auditing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall current auditing concepts, standards and acceptable practices.	PO1(3), PO3(2), PO11(1), PO13(2)
CO2	Understand preventative internal control measures.	PO1(3), PO3(3), PO4(2), PO5(2), PO13(2)
CO3	Illustrate the audit process from planning of audit to completion of audit.	PO3(3), PO4(3), PO5(2), PO6(2), PO13(2)
CO4	Apply audit through computer assisted audit techniques.	PO3(3), PO4(3), PO5(2), PO10(3), PO13(2)
CO5	Appraise the skill for preparation of an audit report.	PO2(2), PO3(3), PO4(2), PO5(2), PO13(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Auditing** Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor- Investigation- Meaning –Difference between Auditing and Investigation.	12
Unit II	**Appointment of Auditor** Appointment of Company Auditor - Qualification –Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report– Contents and Types.	12
Unit III	**Internal Check and Internal Audit** Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouchingof Trading Transaction – The Audit of Impersonal Ledger.	12
Unit IV	**Verification and Valuation** Verification and Valuation of Assets and Liabilities – Auditor's Position Regarding the Valuation and Verification of Assets and Liabilities – Depreciation – Reserves and Provisions –Contingent Liabilities.	12
Unit V	**E -Audit & Assurance** Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures –Audit Testing- E-Auditing – Features – Merits and Demerits.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO617

Text Book

1. Tandon. B.N, Sudharsana and S, Sundharabahu.S. (2020), A Hand Book of Practical Auditing, S. Chand& Co Ltd, New Delhi.

Reference Books

1. De Paula.F.R.M.(2021), Auditing. London: The English Language Society and Sir Issac Pitman and Sons .Ltd, New Delhi.
2. Pradeep Kumar. (2019), Auditing Principles and Practices, Kalyani Publication, New Delhi.
3. Sharma,(2019), Auditing, Sahitya Bhawan Publications, New Delhi.

Course Designed by	Ms.P.Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO618			**Title**	**Batch:**	2026– 2029
				CASE ANALYSIS	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	02	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To enable the students develop their analytical skills, problem solving abilities and decision making strategies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the depth knowledge about the study subject condition.	PO1(3), PO3(2), PO11(1)
CO2	Understand alternative course of action to develop creative solution by group discussion.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(3), PO14(2)
CO3	Judge present case studies in a critical view point of a manner.	PO3(3), PO4(3), PO5(2), PO8(2)
CO4	Analyse strategies to set objectives for solving cases.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)
CO5	Evaluate insight and understanding of issues and difficulties in computational Modeling through case study.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO10(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Case** Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis.	6
Unit II	**Case Studies in Marketing Management** Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	6
Unit III	**Case Studies in Human Resources Management** Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	6
Unit IV	**Case Studies in Financial Management** Working Capital-Dividend Policies-Capital Structure-Budgeting.	6
Unit V	**Case Studies in Costing** Production and Material Management - Production Techniques – Material Management - Cost Management - Case studies related to Transport Management	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO618

Text Book

1. Sherlakar.(2020) Case Studies in Marketing, Sultan Chand and Sons,New Delhi .

Reference Books

1. Renuka.V (2020), Case Anlyasis on Management, Margham Publications, Chennai.
2. Nair and Latha Nair (2020), Personnel Management and Industrial Relations, Sultan Chand and Sons, New Delhi.
3. Ellet William, (2020), The case study, Harvard Business Review Press.

Course Designed by	Dr.S.Shanmugapriya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce(AIDED& SELF FINANCING)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6S1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">ENTREPRENEURIAL DEVELOPMENT</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>1</td></tr>
</table>

Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development and supportive measures

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	PO1(3), PO3(2), PO11(1)
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	PO1(3), PO2(2), PO3(2), PO9(2), PO12(2)
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	PO3(3), PO4(3), PO5(2)
CO4	Enable the students to have a practical knowledge to start small business.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(1), PO11(2), PO14(2)
CO5	Enlarge the students ability to identify and appraise the project	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction to Entrepreneurship and Start-ups** Entrepreneur – Meaning and Characteristics – Entrepreneurship and Economic Development – Start-ups: Concept and Importance – Start-up Ecosystem in India – Qualities and Skills of Successful Start-up Founders – Challenges faced by Start-ups.	6
Unit II	**Business Idea and Project Development** Meaning of Business Idea – Sources of Business Ideas – Project Identification – Basic Feasibility Analysis (Market, Technical, Financial) – Project Life Cycle – Project Selection.	6
Unit III	**Institutional Support for Entrepreneurs** Need for Institutional Support – Role of National Small Industries Corporation (NSIC) – District Industries Centre (DIC) – National Institute for Entrepreneurship and Small Business Development (NIESBUD) – Role of Commercial Banks in Entrepreneurial Finance.	6
Unit IV	**Women and Social Entrepreneurship** Women Entrepreneurship – Characteristics – Problems of Women Entrepreneurs in India – Social Entrepreneurship: Meaning and Types.	6
Unit V	**MSME and Government Support** Ministry of Micro, Small and Medium Enterprises – Meaning of Micro, Small and Medium Enterprises (MSME) – MSME Registration – Major Government Schemes for MSMEs – Causes of Sickness in MSMEs.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO6S1

Text Book

1. Vasant Desai (2023), Dynamics of Entrepreneurial Development, Wiley EasternLtd.,New Delhi.

Reference Books

1. Gardon, E. and K. Natarajan (2017), Entrepreneurship Development, Himalaya Publishing House, Chennai.
2. Saravanavel, P. (2020), Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.
3. Sujatha,V. (2018), Entrepreneurial Development, Cauvery Publications, Tirchirappalli.

Course Designed by	Ms.P.Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	26UCO6S2			Title	Batch:	2026– 2029
				INTELLECTUAL PROPERTY RIGHTS (IPRS)	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

It aims to provide basic knowledge on Intellectual Property Rights followed in our country.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the IPR concepts in India.	PO1(3), PO3(2), PO11(1), PO13(2)
CO2	Understand various procedures for IPR in India.	PO1(3), PO3(3), PO4(2), PO11(1), PO13(2)
CO3	Develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.	PO3(3), PO4(3), PO5(2), PO6(2), PO13(2)
CO4	Analyse pros and cons of IPR.	PO3(3), PO4(2), PO5(2), PO8(2), PO13(2)
CO5	Evaluate the legal management of IPR in real life practice.	PO3(3), PO4(3), PO5(2), PO6(2), PO8(2), PO13(3)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Overview of Intellectual Property** Need for IPR- IPR in India and abroad- importance of IPR.	6
Unit II	**Patents** Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent.	6
Unit III	**Copy Right** Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights.	6
Unit IV	**Trade Marks** Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks.	6
Unit V	**Unfair competitions** Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO6S2

Text Book

1. Sople Vinod.V, (2018),Managing Intellectual Property, (Prentice hall of India Pvt.Ltd), NewDelhi.

Reference Books

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chennai.
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property, EdwardElgar Publishing Ltd, New Delhi.
3. Ahuja V.K (2017), Law Relating to Intellectual Property Rights, Lexis Nexis, Chennai.

Course Designed by	Dr.S.Shanmuga priya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce
(Aided & Self -Financing)</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCO6AL</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">ADVERTISEMENT
AND SALES
PROMOTION</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>SS</td><td>Tutorial
Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3** Credit</td></tr>
</table>

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the communication objectives behind advertisement and promotion.	PO1(3), PO2(2), PO3(2), PO11(1)
CO2	Point out the advertising and promotion strategies and tactics utilized by Communicating agencies.	PO1(3), PO2(2), PO3(3), PO5(2), PO11(1)
CO3	Implement skills in selecting and integrating element to create effective Communication campaigns.	PO2(3), PO3(3), PO4(3), PO5(2), PO7(1), PO10(2), PO14(2)
CO4	Analyze current and past advertising and promotion campaigns.	PO2(2), PO3(3), PO4(3), PO5(3), PO8(2)
CO5	Evaluate the steps involved in sales force management.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(1), PO14(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content
Unit I	**Advertising** Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.
Unit II	**Advertising Agencies** Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout –Different Types of Layout.
Unit III	**Elements of Advertising** Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production –Radio Production.
Unit IV	**Advertising Campaign** Advertising Campaign – Campaign Planning – Media Planning – Scheduling the Message – Advertising budget– Methods.
Unit V	**Sales Promotion** Sales Promotion - Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.
	Total Contact Hrs -

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

26UCO6AL

Text Book

1. Pillai. R.S.N & Bagavathi (2018), Modern Marketing Principles and Practices, S. Chand & Co Pvt.Ltd., New Delhi.

Reference Books

1. Philip Kotler (2018), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2017),Marketing Management, SAGE Publication, New Delhi.
3. Pillai R. S. N, (2018), Marketing Management, S Chand & Co Ltd, NewDelhi.

Course Designed by	Ms.P.Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">BA</td><td>Programme Title:</td><td colspan="2">Bachelor of Economics</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UEO1A1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">BUSINESS ACCOUNTING</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week</td><td>05</td><td>Tutorial Hrs./ Sem.</td><td>-</td><td>Credits:</td><td>05</td></tr>
</table>

Course Objective

To introduce the students to basics of Accounting Techniques.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	PO1(3), PO3(2), PO11(1)
CO2	Get the idea for describing and presenting financial statements in accordance with generally accepted accounting principles.	PO1(3), PO3(3), PO4(2), PO5(2)
CO3	Apply students demonstrate skills in critical-thinking and problem-solving	PO3(3), PO4(3), PO5(2)
CO4	Support the students for the preparation of various accounting statements	PO3(3), PO4(3), PO5(2)
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for Recording various kinds of business transactions.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit-1	**Accounting** Meaning- Definition- Concepts-Conventions- Journal- Ledger-Subsidiary books:Purchase book, Sales book, Purchase return book, Sales return book,Cash book (Single Column & Double Column). - Preparation of Trial Balance.	15
Unit-2	**Final Accounts** Preparation of Final Accounts of a Sole Trader (with Simple adjustments).	15
Unit-3	**Depreciation** Depreciation- Meaning- Definition- Causes, Methods of Depreciation-Straight Line Method- Written Down Value Method.	15
Unit-4	**Cost Accounting** Meaning- Definition-Objectives-Advantages and Disadvantages-Element of Cost-Preparation of Cost Sheet(Simple Problem Only).	15
Unit-5	**Management Accounting** Meaning- Definition-Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget-Flexible Budget.	15
Total Contact Hrs		**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

26UEO1A1

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1. Radha.V (2023), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain and Narang (2023), Financial Accounting, Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2023), Financial Accounting, Sultan Chand and Sons, New Delhi.

3. Gupta. R.L and Radhaswamy,M. (2023), Financial Accounts, Sultan Chand and Sons, New Delhi.

Course Designed by	Dr. R. Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

<table>
<tr><td>Programme Code:</td><td colspan="3">B.SC (CS)</td><td>Programme Title:</td><td colspan="2">Computer Science Aided / Self Financing</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">26UCS4A1</td><td>Title</td><td>Batch:</td><td>2026– 2029</td></tr>
<tr><td rowspan="2">GE IV – Allied IV ACCOUNTANCY FOR DECISION MAKING</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>04</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To introduce the students to basics of Accounting Techniques.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	PO1(3), PO3(2), PO11(1)
CO2	Get the idea for describing and presenting financial statements in accordance with generally accepted accounting principles.	PO1(3), PO3(3), PO4(2), PO5(2)
CO3	Apply students demonstrate skills in critical-thinking and problem-solving	PO3(3), PO4(3), PO5(2)
CO4	Support the students for the preparation of various accounting statements	PO3(3), PO4(3), PO5(2)
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for Recording various kinds of business transactions.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2)

Mapping

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

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit-1	**Accounting** Meaning- Definition- Concepts-Conventions- Journal- Ledger-Subsidiary books:Purchase book, Sales book, Purchase return book, Sales return book,Cash book (Single Column & Double Column). - Preparation of Trial Balance.	12
Unit-2	**Final Accounts** Preparation of Final Accounts of a Sole Trader (with Simple adjustments).	12
Unit-3	**Depreciation** Depreciation- Meaning- Definition- Causes, Methods of Depreciation-Straight Line Method - Written Down Value Method.	12
Unit-4	**Cost Accounting** Meaning- Definition-Objectives-Advantages and Disadvantages-Element of Cost-Preparation of Cost Sheet(Simple Problem Only).	12
Unit-5	**Management Accounting** Meaning- Definition-Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget-Flexible Budget.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems **26UCS4A1**

Text Book

1. Radha.V (2023), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain and Narang (2023), Financial Accounting, Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2023), Financial Accounting, Sultan Chand and Sons, New Delhi.

Course Designed by	Dr. R. Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	26UCS4A2			**Title**	**Batch:**	2026– 2029
				GE IV – Allied IV FINANCIAL ACCOUNTING	**Semester:**	IV
Lecture Hrs./Week or Practical Hrs./Week	04	**Tutorial Hrs./Sem.**	-		**Credits:**	3

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	PO1(3), PO3(2), PO11(1)
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	PO3(3), PO4(3), PO5(2)
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

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

2 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	**Introduction** Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book.	12
Unit II	**Final Accounts** Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, Interest on Capital, Bad debts Provision.	12
Unit III	**Single Entry** Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(Simple problems only)	12
Unit IV	**Branch Accounts** Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	12
Unit V	**Depreciation** Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems **26UCS4A2**

Text Book

1. Reddy. T.S and Moorthy, (2023), Financial Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta. R.L and Radha. M. (2023), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. Raman. B.S., (2021), Financial Accounting, United Publisher, Mangalore.

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