B.Com.
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus
2020 – 2021

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
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The following Regulations are effective from the academic year 2020-2021 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020-2021 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>DEGREE</th>
<th>DISCIPLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>B. Sc.</td>
<td>Biochemistry</td>
</tr>
<tr>
<td>2</td>
<td>B. Sc.</td>
<td>Biotechnology</td>
</tr>
<tr>
<td>3</td>
<td>B. Sc.</td>
<td>Computer Science</td>
</tr>
<tr>
<td>4</td>
<td>B.Sc.</td>
<td>Mathematics</td>
</tr>
<tr>
<td>5</td>
<td>B.Sc.</td>
<td>Physics</td>
</tr>
<tr>
<td>6</td>
<td>B. Sc.</td>
<td>Chemistry</td>
</tr>
<tr>
<td>7</td>
<td>B. Sc.</td>
<td>Microbiology</td>
</tr>
<tr>
<td>8</td>
<td>B. Sc.</td>
<td>Information Technology</td>
</tr>
<tr>
<td>9</td>
<td>B. Sc.</td>
<td>Computer Technology</td>
</tr>
<tr>
<td>10</td>
<td>B.Sc.</td>
<td>Computer Science with Cognitive Systems</td>
</tr>
<tr>
<td>11</td>
<td>BCA</td>
<td>Computer Application</td>
</tr>
<tr>
<td>12</td>
<td>B.Sc.</td>
<td>Applied Science (Material Science)</td>
</tr>
<tr>
<td>13</td>
<td>B.Sc.</td>
<td>Applied Science (Foundary Science)</td>
</tr>
<tr>
<td>14</td>
<td>B. Com.</td>
<td>Commerce</td>
</tr>
<tr>
<td>15</td>
<td>B.Com (CA)</td>
<td>Commerce with Computer Applications</td>
</tr>
<tr>
<td>16</td>
<td>B. Com. (PA)</td>
<td>Commerce with Professional Accounting</td>
</tr>
<tr>
<td>17</td>
<td>B. Com. (BPS)</td>
<td>Commerce with Business Process Services</td>
</tr>
<tr>
<td>18</td>
<td>B.B.A.</td>
<td>Business Administration</td>
</tr>
</tbody>
</table>
1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under ‘Full-Time’ should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto.(Annexure I)

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

<table>
<thead>
<tr>
<th>P</th>
<th>Min. No. of Semesters</th>
<th>Max. No. of Semesters</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.Sc., B.Com, BCA, BBA</td>
<td>6</td>
<td>12</td>
</tr>
</tbody>
</table>

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1 All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

3.2 Credits

Credit means the weightage given to each course of study by the experts of the Board of Studies concerned. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages viz., Malayalam, Hindi, French, Sanskrit are offered as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of the each semester.

For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semesters. Six credits are awarded for each course, and the examinations will be conducted at the end of the respective semester.

4.2 Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement
Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. **Core Course**
Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

4.2.2. **Discipline Specific Electives (DSE)**
DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

4.2.3. **Generic Elective**
Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.4. **Skill Enhancement Courses**
Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose atleast one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.5. **Project Work**
The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. HoD of the department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper.
4.2.6. **Ability Enhancement Course**

**Ability Enhancement Course-1**

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. And Business Communication for Arts Programme shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

**Ability Enhancement Compulsory Course-2**

Students shall study the course Environmental Studies in the First / Second Semester for which examinations shall be conducted at the end of the semester.

4.2.7. **Internship**

The student shall undergo 15 days internship in the end of II and IV semester.

5.0 **Value Added Courses**

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the students in getting placement. Students of all programmes are eligible to enroll for the value added course. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

6.0 **Online Course**

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

7.0 **Extension Activities**

Every student is encouraged to participate in at least any one of the following Extension activities:

- NSS
- NCC
- Sports / Mass drill
- YRC
- Club activities
- Other Co-curricular and Extra curricular activities
The student’s performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.

- 75% weightage for active participation in Extension Activities in/out of the KAHE.
- 25% weightage for Exemplary Awards/Honours/Prizes secured.

**8.0 Marks for Co-curricular and Extra-curricular** shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.

The above activities shall be conducted outside the regular working hours of the KAHE.

**5. MEDIUM OF INSTRUCTION**

The medium of instruction and examinations for the courses under Language I – Tamil/Hindi/Malayalam/French/Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

**6. MAXIMUM MARKS**

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

**Evaluation:** Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

**7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION**

a. Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization/Accident/Specific Illness) or due to participation in University/District/State/National/International level sports or due to participation in Seminar/Conference/Workshop/Training Programme/Voluntary Service/Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.
c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. **a. FACULTY MENTOR**

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

b. **ONLINE COURSE COORDINATOR**

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advice the students regarding the online courses and monitor their course.

9. **CLASS COMMITTEE**

Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- Analysing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.
- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
❖ The respective Dean of the Faculty has the right to participate in any Class committee meeting.
❖ The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

11.1 Attendance and assessment: Every Faculty is required to maintain an Attendance and Assessment Record (Log book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

<table>
<thead>
<tr>
<th>Theory Courses. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Assignment*</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>Seminar</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Test – I (1 ½ units- Unit I and II)</td>
<td>8</td>
</tr>
<tr>
<td>5</td>
<td>Test – II (1 ½ units Unit II and III)</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>Test III (2 units Unit IV and V)</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td><strong>Continuous Internal Assessment : Total</strong></td>
<td><strong>40</strong></td>
</tr>
</tbody>
</table>
* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).

**Practical Courses**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Observation work</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Record work</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Model Examination</td>
<td>20</td>
</tr>
<tr>
<td>5.</td>
<td>Viva – voce [Comprehensive]*</td>
<td>5</td>
</tr>
</tbody>
</table>

**Continuous Internal Assessment: Total** 40

* Includes *Viva- voce* conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

**11.3 Pattern of Test Question Paper**

Portions for Internal Test – I : First 1 ½ Units (Unit I and II)
Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)
Portions for Internal Test – III : Two units (Unit IV and V)

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>50 marks</td>
</tr>
<tr>
<td>Duration</td>
<td>2 Hours</td>
</tr>
<tr>
<td>Part – A</td>
<td>Objective type (20x1=20)</td>
</tr>
<tr>
<td>Part - B</td>
<td>Short Answer Type (3 x 2 = 6)</td>
</tr>
<tr>
<td>Part - C</td>
<td>3 Eight mark questions ‘either – or’ choice</td>
</tr>
<tr>
<td></td>
<td>(3 x 8 = 24 Marks)</td>
</tr>
</tbody>
</table>

**11.4 Attendance**

**Marks Distribution for Attendance**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Attendance (%)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>91 and above</td>
<td>5.0</td>
</tr>
<tr>
<td>2</td>
<td>81 - 90</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>76 - 80</td>
<td>3.0</td>
</tr>
<tr>
<td>4</td>
<td>Less than 75</td>
<td>0</td>
</tr>
</tbody>
</table>
12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>60 marks for ESE.</td>
</tr>
<tr>
<td>Duration</td>
<td>3 hours (½ Hr for Part – A Online &amp; 2 ½ Hours for Part – B and C</td>
</tr>
<tr>
<td>Part - A</td>
<td>20 Questions of 1 mark each (20 x 1 = 20 Marks ) Question No. 1 to 20 Online Multiple Choice Questions</td>
</tr>
<tr>
<td>Part- B</td>
<td>5 Questions of 2 marks each(5 x 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25</td>
</tr>
<tr>
<td>Part- C</td>
<td>5 six mark Questions of 6 marks each (5 x 6 = 30 Marks.) Question No. 26 to 30 will be ‘either-or’ type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)</td>
</tr>
</tbody>
</table>

12.2 Practical: There shall be combined valuation. The pattern of distribution of marks shall be as given below.

- Experiments : 40 Marks
- Record : 10 Marks
- Viva-voce : 10 Marks
- Total : 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.
12.3. **Evaluation of Project Work**

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* examinations shall be kept in the KAHE library.

**13. PASSING REQUIREMENTS**

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE.

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.
14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (only in ESE) in the subsequent semester. The improved marks shall be considered for classification but not for ranking. If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Marks Range</th>
<th>Grade Point</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>91 - 100</td>
<td>10</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>A+</td>
<td>81 - 90</td>
<td>9</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>A</td>
<td>71-80</td>
<td>8</td>
<td>VERY GOOD</td>
</tr>
<tr>
<td>B+</td>
<td>66-70</td>
<td>7</td>
<td>GOOD</td>
</tr>
<tr>
<td>B</td>
<td>61 – 65</td>
<td>6</td>
<td>ABOVE AVERAGE</td>
</tr>
<tr>
<td>C</td>
<td>55 - 60</td>
<td>5</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>50 - 54</td>
<td>4</td>
<td>PASS</td>
</tr>
<tr>
<td>RA</td>
<td>&lt;50</td>
<td>-</td>
<td>REAPPEARANCE</td>
</tr>
<tr>
<td>AAA</td>
<td>-</td>
<td>-</td>
<td>ABSENT</td>
</tr>
</tbody>
</table>

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

1. The list of courses enrolled during the semester and the grade scored.
2. The Grade Point Average (GPA) for the semester and
3. The Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.
4. Remark on Extension Activities (only in the 6th Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

\[
\text{GPA of a Semester} = \frac{\sum CiGP_i}{\sum Ci} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}
\]
i.e. **GPA** of a Semester = $\frac{\sum CiGP_i}{\sum Ci}$

**CGPA** of the entire programme = $\frac{\sum \sum CniGPni}{\sum \sum Cni}$

where,

- $Ci$ is the credit fixed for the course ‘i’ in any semester
- $GP_i$ is the grade point obtained for the course ‘i’ in any semester
- ‘n’ refers to the Semester in which such courses are credited.

**Note:** RA grade will be excluded for calculating **GPA** and **CGPA**.

17. **REVALUATION**

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (theory courses only), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time. The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

18. **TRANSPARENCY AND GRIEVANCE COMMITTEE**

Revaluation and Re-totaling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.
19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

❖ Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
❖ Not any disciplinary action pending against him / her.
❖ The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a CGPA not less than 8 shall be declared to have passed the examination in First Class with Distinction.

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a CGPA not less than 6.5 shall be declared to have passed the examination in First Class.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in Second Class.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during VI semester.
21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

**22. PROVISION FOR AUTHORISED BREAK OF STUDY**

22.1 **Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme.** However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted ‘Break of Study’ or ‘Withdrawal’ (Clause 21 and 22) is not applicable for this case.

**23. RANKING**

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.
24. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE

25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM

The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.
### Annexure I

<table>
<thead>
<tr>
<th>S.No</th>
<th>Programme</th>
<th>Subject</th>
<th>Eligibility</th>
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<tr>
<td>1</td>
<td>B. Sc.</td>
<td>Biochemistry</td>
<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.</td>
</tr>
<tr>
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<td>B. Sc.</td>
<td>Biotechnology</td>
<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.</td>
</tr>
<tr>
<td>3</td>
<td>B. Sc.</td>
<td>Computer Science</td>
<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10&lt;sup&gt;th&lt;/sup&gt; or 10+2 pattern of education taking computer science/maths as one of the subject.</td>
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<td>4</td>
<td>B. Sc.</td>
<td>Mathematics</td>
<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Mathematics/statistics as subjects at the Higher Secondary level. (OR) 3 year diploma after 10&lt;sup&gt;th&lt;/sup&gt; or 10+2 pattern of education taking maths as one of the subject.</td>
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<td>Physics</td>
<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10&lt;sup&gt;th&lt;/sup&gt; or 10+2 pattern of education taking physics as one of the subject.</td>
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<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10th or 10+2 pattern of education taking computer science/maths as one of the subject.</td>
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|   |   | Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or
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<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10th or 10+2 pattern of education taking the respective subject as one of the subject.</td>
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<td>Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level</td>
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# DEPARTMENT OF COMMERCE

FACULTY OF ARTS, SCIENCE AND HUMANITIES

UG PROGRAM (CBCS) – B.COM.
(2020–2021 Batch and onwards)

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<th>Credits</th>
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Semester Total | 28 2 0 26 200 300 500 |

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**ECA/NCC/NSS/Sports/General Interest etc**

| Semester Total | 24 2 4 23 | 240 360 600 |
| Programme Total |         | 140 1280 1920 3200 |

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PROGRAM OUTCOMES (PO)

a. Graduates will demonstrate solid foundation in bookkeeping, accounting and professional fundamentals required to record the business transaction ability.

b. Graduates will apply IT skills in Accounting, Taxation and business management for effective decision making.

c. Graduates will obtain the ability to analyse and solve the complex business problems using quantitative; qualitative tools and technologies.

d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.

e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.

f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.

g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

h. Graduates will gain lifelong learning practice by identifying, formulating, and analysing complex business problems to reach substantiated conclusions through research considering the changing environmental factors.

i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision-making process pertaining to their career.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

I. Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.

II. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.

III. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.
<table>
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<tr>
<td>Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.</td>
<td>a   b   c   d   e   f   g   h   i</td>
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</table>
| Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures. | √  √  √  √  
| Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice. | √  √  √  √  √  
| Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community. | √  √  √  √  √  

- **a** - **h** indicate the alignment of the outcomes, with **g** indicating no alignment.

*Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 21*
பாடத்திட்டம் & பாடத்திட்டப் பருவமையும்

• கல்வியோன் சின்னவலம், சடங்கு விளைவாய்வுள்ள நிலைசுருக்கம், தமிழ் விளைவாய்வு செயற்பாடுகளால்,
• ஆய்வுத்துறையால் பாடத்திட்டங்கள்.
• இந்திய பாடலால் பாடுபட்ட கல்வியோன் தருமிடுள்ள பாடத்திட்டங்களை வரையறுக்கவும்,
• மொத்த பாடத்திட்டமான பாடல்பெற்ற கல்வியோன் தருமிடுள்ள பாடத்திட்டங்களை வரையறுக்கவும்.
• முழுமையான குறிப்பிட்டுள்ள ஆய்வு, பல்வேறு பாடல்பெற்ற குறிப்பிட்டுள்ள ஆய்வு.

நூறாண்டு பாடும் கல்வி

• மரபால் கண்டும் பாட்டு பாடல் பல்வேறு கண்டும் நூறுக்குரிய சின்னவலம், சின்னவல் பாடல் தமிழ் விளைவுச் செயற்பாடு, 'தமிழ் உள்ளிட்டு விளைவு' விளைவு விளையாட்டு அழைக்கள் பாடல்பெறுவது;
• மேலும் பாடல், கல்வியோன் பாடல் மேலும் கல்வியோன் பாடல் அதிகம் தருமிடுள்ள ஆய்வுப் பாடல்பெறுவது நூறுக்குரிய விளைவுமாகவோகுறிப்பிட்டு விளையாட்டு;
• மறுவல்ல வருகையால் கூறப்பட்ட விளையாட்டு, பல்வேறு பாடல்பெறும் விளையாட்டுக்கு;
• மறுவல்ல வருகையால் கூறப்பட்ட விளையாட்டு, கூறப்பட்ட விளையாட்டு, மறுவல்ல வருகை கூறப்பட்ட விளையாட்டு;
• மறுவல்ல வருகை மேலும் மேலும் கூறப்பட்ட விளையாட்டு;

பகுதி-I குறிப்பிட்டு

பாடல் பாடல் பாகுப்பொருள்

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<tbody>
<tr>
<td>அட்டக்கலன்/ எழுத்துத் தீர்மாற்றம்</td>
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</tbody>
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Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 21
கற்பகம் - உயாக்கலாக்கலகாலகழகம் தமிழ்த்துறறபகுதி - I
(இலக்கியகால படப்படுத்தப்பட்டப்பகுதிகளாகும்)
(For I-UG Arts Degree Classes)

அல்லது - I: கற்பகம் - இலக்கியப்பாட்டிட்டம் (2020 - 2021)
பகுதி - I, இலக்கிய பாடத்திட்டம் 20LAU101 6-H,6-C

பகுதி - I, தமிழ், தாள பகுதியில் பருவம் 20LAU101 6-H,6-C
(இலக்கியகால படப்படுத்தப்பட்டப்பகுதிகளாகும்)
(For I-UG Arts Degree Classes)

அல்லது - II: கற்பகம் - இலக்கியப்பாட்டிட்டம் (18 மணிக்குறிகள்)

1. செய்தி: பதிநூற்றாண்டு - சீன்சி - செய்தி - கலாச்சாரம் 190
2. செய்தி: பதிநூற்றாண்டு - சீன்சி - செய்தி - கலாச்சாரம் - 1


பதிநூற்றாண்டு: முகது உரோய் - நசறு ஆடுபுனலது

பதிநூற்றாண்டு: வோணன்றை வோய்த்த அவணி - இன்றுை்வருது (அடிகள்: 84 - 143).

பதிநூற்றாண்டு: முகது உரோய் - நசறு ஆடுபுனலது

பதிநூற்றாண்டு: வோணன்றை வோய்த்த அவணி - இன்றுை்வருது (அடிகள்: 207 - 269).

அல்லது - III: கற்பகம் - இலக்கியப்பாட்டிட்டம் (20 மணிக்குறிகள்)

அல்லது - III: கற்பகம் (10 மணிக்குறிகள்)
1. முதல்வர் - முதல்வர்: (பலவகை விளகல் நல்லவர் குழுப்பர்)

பாடல்: 8 - ஆராய்ச்சி குழுவர், 13 - நிலைத்துணை பாடல், 34 - காலத்துணை பாடல்

2. இன்றுவர்: இன்றுவர்: 45 - அறிவுப் பாடல், 50 - மேற்குத் தமிழ் விளகல், 80 - அரசியல் விளகல்

சின்னைத்தாு: 90 - மாணவர் கல்வி, 95 - பலவகை விளகல், 103 - பலவகை விளகல்

புகழ்பூர்: 190 - குழுவர் குழு, 216 - மேற்குத்துணை குழு, 228 - மேற்குத்துணை குழு


சின்னைத்தாு: 331 - வாசத்தை குழு, 373 - பலவகை விளகல், 618 - பலவகை விளகல்

4. முதல்வர்: வோய்கை - வோய்கை - 5 பாடல்; 5 பாடல்; 32 - பாடல் கருத்துணை 46, 153 - பாடல் கருத்துணை 195

5. முதல்வர்: (10 பாடல்கள்)

1. குழுவர் பாடல் - 2 பாடல் - குழுவர் கருத்துணை (நேர்த்தரில்) குழுவர் குழு, பாடல் (மிகுற்றுணை)

2. குழுவர்: 5 பாடல் - குழுவர் குழு - குழுவர் குழு, பாடல் - பாடல் - பாடல்

3. குழுவர்: குழுவர் - குழுவர் - குழுவர் - குழு - குழு


கூற்று: IV: குழு - குழு (12பாடல்கள்)

6. பாடல்கள்:
மலையர் மாண்டியால் பலகை: பெங்கை முறையிடும் - ’தாகத்தர் கருப்பந்து மேல்கை(s)’ (14-38), ’நெல் நிப்பந்து’ - ’துறையும் நூற்றாண’(48-53).

மக்கள் புதுக்கால்: ’நார் நோய் கைத்தை’ - ’பிபைலின் கருணைப்பகுதிகள்’ (84-90)

மங்கலக் கதற கால்: ’பெண் புள்ளியான்’ - ’நகோவலன்’ (14-38), ’பள்ளிவைன்’ - ’நகோவலன்’ (48-53).

மலையர் படுத்த கலை: ’வோர்ற் ஆலி கூறல்’ - ’சிறப்பின் கண்டாக்கி’ (84-90)

மதுரகா்கக் களம்: ’பகோகலக் கோகத’ - ’யருமுது குரவோ் எழுதன்’ (67-83), ’விகன் விகளகோலை்’ - ’பகோணர்க்கு என்’ (148-153)

சட்டத்துக் காலம்: ’பயிற்சியுை்பயிற்சியுை்’ (218-234)

அம்பலம் பரர்காளம்: ’村委会 பேசும்’ - ’சிறப்பின் கண்டாக்கி’ (9)

அம்பலம் பேர்அறகா்சம்: ’村委会 பேசும்’ - ’போரும் பலகை’ (66-72); ’அருணா கூறல் காலம்: ’நெக்கர் புகைப்ப’ - ’என் பாகம்’ (1-17), ’காண் கருப்பசுப்பு’ - ’சிறப்பின் பலகை’ (32-57).

மரத்தில் பேர்கத காலம்: ’பெண் சிறுமி’ - ’தன் அரசு கருப்பந்து’ (73-98); ’சிறுக்காலம் அரசுமைப்பகுதிகள் கண்டாக்கி: ’மரா நாயக்’ - ’அரசு தளபதியுயிர்’ (129-163)

ஏற்கால் V: அருமைப்பகுதிகள் பல்ககல்கணினியும் - I (12

மாண்ட சுற்றுலா, வேளா, மூலச் சுற்றுலா (6 மாண்ட சுற்றுலா)

1. பலகை மருத்துவ மருத்துவக்கழகங்கள் - வெப்ப, விளையாட்டு, எரிமலையில் பெப்பியில் பெருமைப்பியில்

2. ஆர்க்கிபைத்தோன் பெப்பியில் (6 மாண்ட சுற்றுலா)

1. குறிப்பிட்டுப்பன்று வேளா ரீதைப் பல்கர் நிலைசுவைப் பல்கர்

2. பல்கரமான பல்கராகத்துக்குச் செய்து பல்கரக் குறிப்பிட்டுப் பெளிசைப் பெளிசைப் பெண்டநரியும் கருப்பையும்

3. கவனிகார்கள் பல்கரமான அவர்களின் கருப்பை

4. பல்கரமான பல்கரவின் உழவர்களுக்கு வேளா, மருத்து

5. குறிப்பிட்டுப்பன்று வேளா ரீதைப் பல்கராகத்துக்குச் செய்து பல்கரக்

6. வேளா ரீதைப் பல்கராகத்துக்குச் செய்து பல்கரமான வேளா

7. குறிப்பிட்டுப்பன்று வேளா ரீதைப் பல்கரமான வேளா
B.Com. 2020-2021

20ENU101 ENGLISH - 1 Semester – I

4H – 4C

Instruction Hours/week:  L: 4   T: 0   P: 0
Marks: Internal: 40 External: 60 Total: 100
End Semester Exam: 3 Hours

COURSE OBJECTIVES
1. To train students to acquire proficiency in English.
2. To provide aesthetic pleasure through literature
3. To explore different genres of literature and learning grammar.
4. To give basic grammar knowledge.
5. To improve intrapersonal skills through literary works.
6. To inculcate moral values through literature.

COURSE OUTCOMES
1. Retrieve fundamentals of English language to construct error free sentences
2. Establish and maintain social relationships
3. Develop communication skills in business environment
4. Refine communication competency through LSRW skills
5. Improving intrapersonal skills through literary works
6. Genres of literature will give moral values of life.

UNIT I
Grammar - Types of Sentences - Subject and Predicate - Parts of Speech and Articles.

UNIT II

UNIT III
Communication Exercise - Importance of Business Language - Words often Confused - Words often Misspelt - Common Errors in English - Charts and Pictorial Writing.

UNIT IV
LSRW Skills -Listening- Listening and its types - Basic Listening Lessons
Speaking - Basics of speaking - Regular English - Business English - Interview English
Reading - Reading and its purposes - Types of Reading - Reading Techniques
Writing - Types of Writing - Components of Writing - Language and Style with accordance to the contexts

UNIT V
Literature
Prose: Let’s Do What India Needs from Us - Dr. A.P.J. Abdul Kalam
Poem: Prayer for My Daughter - W.B. Yeats
Short Story: Sparrows- K. Ahmad Abbas
SUGGESTED READINGS:
Hewings Martin, 2013 Advanced Grammar in Use, Cambridge, University Press
Haines Simon, 2015 Advanced Skills, A resource Book of Advanced-Level Skill
COURSE OBJECTIVES:
To make the students
1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.
6. To apply the accounting procedures in practical.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.

UNIT I

UNIT- II
amount of depreciation - Methods of computing depreciation - Straight line method and Diminishing balance method - Disposal of depreciable assets - Change of method.

UNIT-III

UNIT-IV

UNIT-V
Accounting for Branches – Meaning - Types of Branches – Accounting of various types of dependent branches - Accounting aspects - Debtors’ system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Note: Distribution of Marks - 20% theory and 80% problems

SUGGESTED READINGS:
7. https://swayam.gov.in/nd1_noc20_mg71/preview
B.Com.  
20CMU102 BUSINESS ORGANIZATION AND MANAGEMENT  
Semester – I  
8H – 6C  

Instruction Hours / week: L: 8 T: 0 P: 0  
Marks: Internal: 40 External: 60 Total: 100  
End Semester Exam: 3 Hours

COURSE OBJECTIVES:  
To make the students  
1. To learn foundation of business  
2. To understand various forms of business organization  
3. To learn method of managing organizations  
4. To know employees motivating factors  
5. To identify various functional areas of management  
6. To know various leadership styles.

COURSE OUTCOMES:  
Learners should be able to  
1. Learn foundation of business  
2. Understand various forms of business organization  
3. Learn method of managing organizations  
4. Know employees motivating factors  
5. Identify various functional areas of management  
6. Understand various leadership styles.

UNIT I  

UNIT II  

UNIT III  

UNIT IV  
UNIT V

SUGGESTED READINGS
1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
COURSE OBJECTIVES:
To make the students
1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

COURSE OUTCOMES:
Learners should be able to
1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview
6. Understand the importance of vocabulary in business communication.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Use of Technology and Interview - Appropriate use of technology - E Mail - Webpage Communication - Voice and Wireless Communication – Modern Communication Devices – Recent Development. Oral Presentation: Importance - Characteristics- Presentation Plan -

SUGGESTED READINGS:
பகுதியில் பயன்படுத்தப்படும் வகையான தமிழ் மாணவர்களின் பல்வேறு வரிசைகளை விளக்கும் வகையான புரித்துகோண்டல். இது எனவென்றால், தமிழ் பல்வேறு வரிசைகளில் விளக்கும் வகையான புரித்துகோண்டல். இது எனவென்றால், தமிழ் பல்வேறு வரிசைகளில் விளக்கும் வகையான புரித்துகோண்டல். இது எனவென்றால், தமிழ் பல்வேறு வரிசைகளில் விளக்கும் வகையான புரித்துகோண்டல். இது எனவென்றால், தமிழ் பல்வேறு வரிசைகளில் விளக்கும் வகையான புரித்துகோண்டல்.

நிறைவு விளக்கும் வகையான புரித்துகோண்டல்

• தமிழ் செய்திகளுக்கான வகையான புரித்துகோண்டல்
• இன்றிய வகையான புரித்துகோண்டல்
• மையப்பெருக்கு வகையான புரித்துகோண்டல்

பாட்டிடம் – வகையான புரித்துகோண்டல்

<table>
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<th>கூட்டி வகுப்பு</th>
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<th>மஞ்சள மாணவர்</th>
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<td>40 / 60</td>
<td>100</td>
<td>6</td>
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End Semester Exam: 3 Hours
அல்லது - 1: வோய்போழி நதோற்றை் (10 மணிகலை)

மணிநநரம், அபித்துல், திருமுகறகள், திருமூலரோய், பங்களிப்பு பங்களிப்பு, கவிஞர் உற்றுகைநய, பாரதிநநரம் குழந்தையுள், மக மைற்றிருக்கிறார், மமத்தார் போய்த்திய உலரநலடயும், தமிழின் நயோக கருநாயக், புதுகைப்பித்தன் கார்மன், மாதுரன் சபரியபுர ணமா் (9-10).

அல்லது - II: பங்களிப்பு பங்களிப்பு: (12 மணிகலை)

1. தமிழ் - (15 மணிகலை) பங்களிப்பு பங்களிப்பு - கூற்றுபாட்டுப் புத்தகம்

அழகிரிசோமி, பாரதியுள், காலநந்தியுள், அன்று விரல், பரப்பில் ஓர்கள், புதுகை வித்தியால், பாரதியுள், மகாராஜா கூட்டத்தில், பாரதியுள், போய்த்தியபுர ணமா் (17 மணிகலை).

2. தமிழ் - வாழ்க்கையில் சின்னட்சர்: 3-முதல் பங்களிப்பு

'சின்னட்சர் பங்களிப்பு' - கூற்று அடர்ச்சியாக சின்னட்சர் அடர்ச்சியாக அறிமுகை் (17 மணிகலை).

3. அல்லது - III: கலிக்க கல்லூரியாளர் (17மணிகலை)

1. பாரதியுள் பார்ோக்பார் - புத்தக குழந்தை்-குழந்தை்

2. கூர்பார் - குழந்தை் குழந்தை்-குழந்தை் குழந்தை்

3. கவிஞர் ஒரு வித்தியால் விசாரணா - கார்மன் வித்தியால்

4. கலைநந்தி கூட்டத்தில் - கார்மன் கலைநந்தி கூட்டத்தில்

5. கலைநந்தி - குடியுரைகள் - கார்மன் குடியுரைகள்

6. கலைநந்தி - குடியுரைகள் - கார்மன் குடியுரைகள்

7. கலைநந்தி - குடியுரைகள் - கார்மன் குடியுரைகள்

8. கலைநந்தி - குடியுரைகள் - கார்மன் குடியுரைகள்

அல்லது - IV: வாழ்க்கையில் சின்னட்சர் (17மணிகலை)

(8 மணிகலை)

1. கவிஞர் குழந்தை் - கவிஞர் குழந்தை்

2. கவிஞர் குழந்தை் - கவிஞர் குழந்தை்

3. கவிஞர் குழந்தை் - கவிஞர் குழந்தை்

4. கவிஞர் குழந்தை் - கவிஞர் குழந்தை்

(9 மணிகலை)

1. அடர்ச்சியாக அறிமுகை் - கார்மன் குழந்தை் கார்மன் குழந்தை்

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 21
2. கல்பனீஸ்வர - முதலாம் கல்விக் கலந்து கோபுரம்
3. கல்பனீஸ்வரம் கூட்டப்படுத்தும் - ராசினீசுவா விலங்கு போன்றால் புகழ்பெற்றதா
4. புலவர் புனிதர் தொண்ட்டினம் - தலை தொடர்வல்
5. ஜார்பம் - பெட்டோசுவா பெர். பிரிசிப்

அலு - V: குழுப்பான் திறக்குவட்டம் பாட்டப்பிற்சிகள் - II (16 எண்ணிக்கை)

(1) தொண்ட்டினம் பொருட்கள்: 1. பரமராஜ தோன்றுவிப்பு
மாயக்கம் தொண்ட்டினம்: சிவன் மாயக்கம் - இல்லாம மாயக்கம் - கார்பன் மாயக்கம் - பெருமையிலா மாயக்கம் - செவ்வறை மாயக்கம் - கார்பன் மாயக்கம் - இல்லாம மாயக்கம் - செவ்வறை மாயக்கம். குழுவர் - பெட்டோசுவா - அதுக்குச் சிறந்த பிள்ளை (385) - அதாக்க பிள்ளை (386).

(2) மாமீ தொண்ட்டினம்
நேரடைச்சல் - பெருமான் பொம்மிராசா அப்பிளிஷ்ட் அப்பிளிஷ்ட் - ஆவாய்ப் பொம்மிராசா - குழுவர் - பிரிசிப்பான் - பரமான் - பெட்டோசுவா - பெருமான் - பெட்டோசுவா.

(3) பெருமான் பொம்மிராசா பொருட்கள்
1. பரமான் பொம்மிராசா, பெருமான் பொம்மிராசா, குழுவர் பெட்டோசுவா பொம்மிராசா - பம்பான்
2. மாமீ தொண்ட்டினம் இலங்கை பொம்மிராசாவிட, கார்பன் பெட்டோசுவா காலந்து - இலங்கை பெட்டோசுவா தொண்ட்டினம்

(4) பெருமான் பொம்மிராசா பொருட்கள்
1. ஆவாய் - பெருமான் பொம்மிராசா பொருட்கள் - 2
2. பெருமான் - பெருமான் பொம்மிராசா பொருட்கள் - 2

பெருமான்: பரமான் - கொல்வாஜாஜா - கொல்வாஜாஜா.
அம்மா வள்ளாவினிக் கல்லாரங்கத் துறைத்துறைக்கு தொற்குப்.
COURSE OBJECTIVES:
1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students understand different kinds of communication involved in the business environment.
3. To help the students develop their listening, speaking, reading and writing skills.
4. Introducing literary works to the students to enhance their analytical and aesthetic skills.
5. To reflect originality on the application of soft skills and express in writing their views.
6. To help learners imbibe cultural values.

COURSE OUTCOMES:
1. Strengthen the foundation of the language to elevate the command of standard grammar.
2. Formulate and communicate persuasive arguments for specific business outcome.
3. Apply fundamentals of language for reading, writing and effective communication.
4. Standardize and demonstrate understanding of LSRW skills.
5. Introduce literature to enhance the moral and aesthetic values.
6. The select literary pieces will develop the confidence level of the learners.

UNIT I
Grammar - Tenses, Voice, Idioms and Phrases and Clauses

UNIT II
Business and Technical Reports - Business Correspondence – Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing.

UNIT III
Communication Practice - Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

UNIT IV
UNIT V

Literature - Prose- Morals in the Indian Context by Francis Nicholas Chelliah. Poetry- Telephone Conversation by Wole Soyinka - Short Stories- The Last Leaf by O’ Henry.

SUGGESTED READING:
COURSE OBJECTIVES
To make the students
1. To understand the concept of partnership
2. To gain knowledge on methods of computing goodwill
3. To understand the accounting treatment on dissolution of partnership firm
4. To acquire knowledge on accounting treatment on insolvency of partners
5. To gain knowledge on steps in calculation of fire claims
6. To understand the accounting for advanced issues in partnership

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the concept of partnership
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Understand knowledge on steps in calculation of fire claims
6. Understand the accounting for advanced issues in partnership

UNIT I

UNIT II
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Instalments only – Death of a Partner.

UNIT III

UNIT IV

UNIT V

Note: Theory 20% and Problems 80%

SUGGESTED READINGS:
7. https://swayam.gov.in/nd2_cec20_mg16/preview
COURSE OBJECTIVES:
To make the students
1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To be aware on of issues in the construction of index numbers

COURSE OUTCOMES:
Learners should be able to
1. Utilize the concept of matrices, differential calculus to solve business problems
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
6. To overcome on issues in the construction of index numbers

UNIT I
Matrices & Basic Mathematics of Finance - Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

UNIT II
Differential Calculus - Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT III
Uni-variate Analysis - Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

UNIT IV
Bi-variate Analysis - Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman’s rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT V
Time-based Data: Index Numbers and Time-Series Analysis - Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and
weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students
1. To create the awareness about environmental problems among people
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To know about biodiversity and the importance of conservation.
5. To be aware of the different pollution that affects the environment.
6. To know about the social issues prevailing in the environment

COURSE OUTCOMES:

Learners should be able to
1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

UNIT I
Introduction - Environmental Studies & Ecosystems - Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession, Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT II
Natural Resources - Renewable And Non-Renewable Resources - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III
UNIT IV

UNIT V

SUGGESTED READINGS:
13. https://swayam.gov.in/nd2_cec20_ge24/preview
COURSE OBJECTIVES:
To make the students
1. To understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To know the reconciliation of the cost and financial accounting

COURSE OUTCOMES:
Learners should be able to
1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.

UNIT I

UNIT II

UNIT III
UNIT IV
**Methods of Costing** - Job costing - Contract costing - Process Costing (Process Losses, Valuation of Work in Progress, Joint and By-Products), Service Costing (Only Transport).

UNIT V

**Note:** Distribution of marks - 20% theory and 80% problems

**SUGGESTED READINGS:**

5. CA Sachin Gupta (2020), Cost And Management Accounting , Taxmann Publication Pvt Limited
7. [https://swayam.gov.in/nd1_noc20_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview)
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of assessment, assesseee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessees and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessees.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To prepare a statement of income for a person.

COURSE OUTCOMES:
Learners should be able to
3. Formulate the Income Tax calculations by critically analyzing the assesseee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessees.
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Prepare a statement of income for a person.

UNIT I

UNIT II
Computation of Income from Salary and House Property: Salary – Meaning – Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes exempt from Tax.

UNIT III
UNIT IV

UNIT V
Computation of Total Income and Tax Liability: Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

7. https://www.coursera.org/learn/international-taxation
COURSE OBJECTIVES:
To make the students
1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To familiarize with the concepts in Indian Contract Act.

COURSE OUTCOMES:
Learners should be able to
1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
6. Prepare various agreements related to contract

UNIT I

UNIT II

UNIT III

UNIT IV
UNIT V

SUGGESTED READINGS:
2. SN Maheshwari & SK Maheshwari (2014), Business Law, New Delhi, National Publishing House
6. Kapoor N.D.(2014), Elements of Mercantile Law, New Delhi, S.Chand & Co,
COURSE OBJECTIVES:
To make the students
1. To understand risk and significance of Insurance
2. To know various types of Life insurance
3. To gain knowledge on General Insurance
4. To be familiar with the fire and marine insurance policies
5. To understand on recent trends in insurance
6. To Familiarize with IRDA norms for agency license

COURSE OUTCOMES:
Learners should be able to
1. Understand risk and significance of Insurance
2. Know various types of Life insurance
3. Gain knowledge on General Insurance
4. Familiar with the fire and marine insurance policies
5. Understand on recent trends in insurance
6. Familiarize with IRDA norms for agency license.

UNIT I

UNIT II
Life Insurance - Law relating to life Insurance; General Principles of Life Insurance; Contract - different products offered by life insurers- Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.

UNIT III
General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form- Cover notes – Endorsement – Co- insurance. Underwriting policy; Role of Actuary; Renewal procedure; Claims – Surveyors and loss assessors. Reinsurance - Function of General Insurance Corporation of India.

UNIT IV
Fire insurance - various types of fire policy ; coverages; subrogation; double insurance; contribution; proximate cause; claims of recovery.
Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.
UNIT V
Miscellaneous Coverages - Motor Insurance - Liability only policy - Package policy. 

SUGGESTED READINGS:
4. Davis . W. Gregg : Life and Health insurance handbook 
5. John Magee & David Bicklhaup: General Insurance 
6. Insurance Institute of India – Study Materials IC 01, 02 & 11 
7. https://swayam.gov.in/nd2_cec20_mg08/preview
COURSE OBJECTIVES:
To make the students
1. To understand fundamentals of Tally
2. To know Tally features and its importance in supporting accounting activity.
3. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. To be familiar with the incorporation of GST standards into accounting and computerized accounting process.
6. To generate the financial reports, TDS and pay roll reports and evaluate the output.

COURSE OUTCOMES:
Learners should be able to
1. Understand the fundamentals of Tally
2. Comprehend on the knowledge of Tally, its features and its importance.
3. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. Familiarize on the incorporation of GST standards into accounting and computerized accounting process.
6. Generate the financial reports, TDS and pay roll reports and evaluate the output.

UNIT I

UNIT II

UNIT III
UNIT IV
Goods and Services Tax (GST) - About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices - Understanding SGST, CGST & IGST. Purchase Voucher with GST: Updating GST Number for Suppliers. Sales Voucher with GST: Updating GST Number for Suppliers.

UNIT V

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand filing up of various forms of insurance
2. To understand various types of insurance polices
3. To know various norms of IRDA
4. To gain knowledge on procedures for claim settlement
5. To be familiar with rules and regulations before offering of policy
6. To Collect the format of proposal form of different kinds of insurance

COURSE OUTCOMES:
Learners should be able to
1. Understand filing up of various forms of insurance
2. Understand various types of insurance polices
3. Know various norms of IRDA
4. Gain knowledge on procedures for claim settlement
5. Familiar with rules and regulations before offering of policy
6. Collect the format of proposal form of different kinds of insurance

Exercises
Learn the process of filling the documents of Insurance
Familiarize with IRDA norms for Agency License
Draw a flow chart on various types of Insurance in India
List out the procedures to be followed before offering an Insurance policy to a customer.
Procedures for Claim Settlement in Life insurance
Procedures for renewal of lapsed policies
List of the Diseases covered under Health Insurance
Procedures for claim settlement on Motor, Fire Insurance Policies

SUGGESTED READINGS
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bicklhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11
COURSE OBJECTIVES:
To make the students
1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.
6. To apply the tally concepts in organizations

COURSE OUTCOMES:
Learners should be able to
1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.
6. Practical application of tally concepts in organizations

1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally.
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally.
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below
   ❖ Create a company in Tally by your name.
   ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.
   ❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
   ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
   ❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
   ❖ Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
   ❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
❖ Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.
❖ Also, fill in the E-Way bill details.
❖ Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs.50,000 per mobile at the same rates of GST as it was purchased.
❖ This sale will be outside the state. Also, fill in the E-Way bill details.
❖ Now, check the profit and loss account and see what is the total value of sales for 5% GST.
❖ Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
❖ Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To understand about amalgamation and it’s motive.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. Understand about amalgamation and it’s motive.

UNIT I

UNIT II

UNIT III

UNIT IV
UNIT V


SUGGESTED READINGS:

6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand
7. https://swayam.gov.in/nd2_imb20_mg32/preview
COURSE OBJECTIVES:
To make the students
1. To familiarize on various forms of returns
2. To acquaint with assessment of Individual Tax
3. To prepare income tax assessment of partnership firms
4. To compute assessment of companies
5. To follow procedure for recovery of taxes
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong

UNIT I

UNIT II
Individuals and HUF: Assessment of Individuals - Assessment of Hindu Undivided Family.

UNIT III
Partnership Firms and Association of Persons: Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

UNIT IV
Companies and Co-operative Societies: Assessment of Companies – Assessment of Co-operative Societies.

UNIT V

Note: Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To know the online registration and online filing process of documents

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Online registration and online filing process of documents

UNIT I

UNIT II

UNIT III
Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors – Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.
UNIT IV
Company Meetings - Kinds – Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V
Accounts, Audit, Dividends and Winding Up: Books of Accounts : Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit. Winding up: Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. To comprehend the various money market instruments
3. To know function of New Issues and Secondary Market
4. To understand about the structure of Indian financial system
5. To understand the functions of SEBI
6. To understand about Depository System

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. Comprehend the various money market instruments
3. Know function of New Issues and Secondary Market
4. Understand about the structure of Indian financial system.
5. Understand the functions of SEBI
6. Understand the significance of Depository System

UNIT I

UNIT II

UNIT III

UNIT IV
UNIT V


SUGGESTED READINGS

5. https://swayam.gov.in/nd2_imb20_mg39/preview
COURSE OBJECTIVES:
To make the students
1. To understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To understand method of data analysis.
4. To familiar to employ advanced functions for decision making.
5. To operate Excel along VBA.
6. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.

COURSE OUTCOMES:
Learners should be able to
1. Work on Spreadsheet applications and its functions.
2. Workout inbuilt excel functions on raw data.
3. Carryout data analysis using Excel.
4. Calculate advanced functions for decision making.
5. Operate Excel along VBA.
6. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.

UNIT I

UNIT II
FORMULAS AND FUNCTIONS - Formulas and Functions - Simple Formulas - Complex Formulas - Functions (Statistical – Financial – Text - Data and Time).

UNIT III
DATA ANALYSIS - Auto filter and Advanced filter - Creating and using outlines - Conditional formatting - Sparklines Collating data from several worksheets - Working with Data - Freezing Panes and view options - Sorting Data - Filtering Data - Working with charts - Understanding Charts - Chart Layout and style - Other chart options.

UNIT IV
ADVANCED FUNCTIONS – AutoSum - IF Function - V Lookup Function and H look up - What if Analysis – Solver - Name Ranges - Charts and filter data using Slicers - Excel dashboards – Planning a Dashboard - Adding Tables and Charts in Dashboard - Adding dynamic content in dash board.

UNIT V
PIVOT TABLE AND VBA - Pivot Table - Advance Value field setting - Array functions and formulas - Array with lookup function VBA – Recording a VBA - Variables in VBA - if and
select statements - message box and input box functions - Looping in VBA - Mail functions in VBA - Merge worksheets using VBA - Split worksheets using VBA functions.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the procedures for opening Demat Account
2. To familiar on filing Share Application form
3. To know the investors protection measures of SEBI
4. To familiar to fill out proxy forms
5. To draw out graphs and charts for share price movements
6. To understand the price movements of shares.

COURSE OUTCOMES:
Learners should be able to
1. Understand the procedures for opening Demat Account
2. Fill Share Application forms
3. Know the investors protection measures of SEBI
4. Fill out proxy forms
5. Draw out share price movements using graphs and charts
6. Understand the price movement of shares.

List of Practicals
1. Documents required for opening a Demat Account
2. Specimen of Dematerialization Request Form
3. Fill Primary Share Application Form
4. List out Investor’s protection measures of SEBI
5. Specimen of Share Transfer Form
6. Specimen of Proxy
COURSE OBJECTIVES:
To make the students
1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyse the data.
3. To critically analyse the data using the what-if, solver and pivot functions.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. To learn shortcut methods in spreadsheet

COURSE OUTCOMES:
Learners should be able to
1. Create and format the data in excel sheet
2. Utilize all the inbuilt, functions and formulas and analyse the data.
3. Critically analyse the data using the what-if, solver and pivot functions.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. Use shortcut methods in spreadsheet

LIST OF PRACTICALS
1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
2. Performing statistical functions, Performing financial functions, Performing date and text function
3. Filtering the data, Conditional formatting
4. Collating data from several worksheets
5. Charts, Chart Layout and style, Other chart options
6. IF Function,
7. VLookup Function and Hlookup,
8. What if Analysis – solver,
9. Name Ranges,
10. Charts and filter data using Slicers,
11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function
SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand significance of finance planning
2. To compute time value of money
3. To calculate cost of capital
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems
6. To plan and manage the cash flows.

COURSE OUTCOMES:
Learners should be able to
1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems
6. Plan and Manage the cash flows in companies.

UNIT I
Financial Planning: Meaning - Definition - Objectives - Steps - Factors affecting financial planning - Estimation of financial requirements of a firm.

UNIT II

UNIT III

UNIT IV

UNIT V

Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:
8. https://swayam.gov.in/nd2_ce20_mg10/preview
COURSE OBJECTIVES:
To make the students
1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary
6. To understand about consumer protection.

COURSE OUTCOMES:
Learners should be able to
1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary
6. Understand the concept consumer protection.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Professional Ethics – Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of
SUGGESTED READINGS:
1. Business Ethics and Corporate Governance, 2013, ICFAI Centre for Management Research, Hyderabad
3. John R Boatright (2009), Ethics and the conduct of Business, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
5. Fr. Mcgrarth, (2008), Basic Managerial Skills for all, New Delhi. Prentice Hall of India,
COURSE OBJECTIVES:
To make the students
1. To understand the concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting
6. To analysis the financial statement of a company

COURSE OUTCOMES:
Learners should be able to
1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting

UNIT I

UNIT II
Financial Statement Analysis
Horizontal and Vertical Analysis.
Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios
Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds
Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

UNIT III

UNIT IV

UNIT V
Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
6. https://swayam.gov.in/nd1_noc20_mg65/preview
COURSE OBJECTIVES:
To make the students
1. To learn various forms of investment avenues
2. To compute risk and return and valuation of securities
3. To understand the fundamental and technical analysis
4. To evaluate their portfolios
5. To aware on investor protection measures of SEBI
6. To critically evaluate the risk return parameters and select the best alternative.

COURSE OUTCOMES:
Learners should be able to
1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI
6. Critically evaluate the risk return parameters and select the best alternative

UNIT I

UNIT II
Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk, Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT III

UNIT IV
Portfolio Management and portfolio Theory - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of
each theory Performance Evaluation using Sharpe’s Treynor’s and Jensen’s measures. Meaning – needs – Sharpe’s performance measures – Treynor’s Performance Index – Jensen’s Performance Index – their significance and limitations – Portfolio revision (Problems)

UNIT V

Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:
6. https://www.coursera.org/specializations/investment-management
COURSE OBJECTIVES:
To make the students
1. To understand the concepts of marketing
2. To understand the various forms of market segmentation
3. To learn the product development and branding strategies
4. To know the pricing and distribution strategies
5. To aware on recent trends in marketing
6. To apply the marketing concepts and skills lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concepts of marketing
2. Understand the various forms of market segmentation
3. Learn the product development and branding strategies
4. Know the pricing and distribution strategies
5. Aware on recent trends in marketing
6. Apply the marketing concepts and skills lifelong.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Social Marketing - Online Marketing - Direct Marketing - Services Marketing - Green marketing - Rural Marketing – Consumerism.
Customer Relationship Marketing - Customer database, Attracting and retaining customers, Consumerism in India.

SUGGESTED READINGS:
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, NewDelhi
6. https://swayam.gov.in/nd1_noc20_mg68/preview
COURSE OBJECTIVES:
To make the students
1. To understand the concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxation concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To be familiar with the customs and utilize for lifelong practical application.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend on the concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxation concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.

UNIT I
Concept of Indirect Taxes - Concept of Indirect Taxes at a glance: Background - Constitutional powers of taxation - Indirect taxes in India - An overview - Pre-GST tax structure and deficiencies - Administration of Indirect Taxation in India - Existing tax structure.

UNIT II
Basics of Goods and Services Tax ‘GST’ - Basics concept and overview of GST - Constitutional Framework of GST - GST Model - CGST / IGST / SGST / UTGST - Taxable Event - Concept of supply including composite and mixed supply - Levy and collection of CGST and IGST - Composition scheme & Reverse Charge - Exemptions under GST.

UNIT III
Concept of Time, Value & Place of Taxable Supply - Basic concepts of Time and Value of Taxable Supply - Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability - Overview.

UNIT IV

Basic overview on Integrated Goods and Service Tax (IGST) - Union Territory Goods and Service tax (UTGST) and GST Compensation to States.

UNIT V

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS :
6. https://swayam.gov.in/nd2_nou20_cm02/preview
COURSE OBJECTIVES:

To make the students
1. To understand the concept of business economics
2. To know the law of demand
3. To learn the method of price determination
4. To understand the impact of various factors on Indian economy
5. To know about concepts on Monetary policy
6. To understand the concept of the micro and macroeconomic concepts and its application in business

COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of business economics
2. Know the law of demand
3. Learn the method of price determination
4. Understand the impact of various factors on Indian economy
5. Know about concepts on Monetary policy
6. Understand the concept of the micro and macroeconomic concepts and its application in business

UNIT


UNIT II


UNIT III

UNIT IV

UNIT V

**SUGGESTED READINGS**
9. [https://swayam.gov.in/nd2_imb20_mg38/preview](https://swayam.gov.in/nd2_imb20_mg38/preview)
COURSE OBJECTIVES:
To make the students
1. To understand the concept of growth of International Trade
2. To know modes of foreign investment
3. To understand the instruments dealt on foreign exchange
4. To know the various risks associated with international trade
5. To understand the concepts of balance of payment and trade
6. To communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade
6. Communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Balance of Payment and Balance of Trade: Meaning - Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account - Deficit and Surplus - Significance of Balance of Payment statement.

SUGGESTED READINGS
9. https://swayam.gov.in/nd1_noc20_mg54/preview
COURSE OBJECTIVES:
To make the students
1. To carry out inventory management using Tally
2. To reconcile bank statements on Tally
3. To compute ratio analysis on Tally
4. To prepare reports on Profit and Loss Account,
5. To understand the concepts of balance of payment and trade
6. To analysis the financial statement of a company.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade

1. Prepare inventory statements using (calculate inventory using all methods)
   ❖ FIFO, LIFO, Simple Average Method, Weighted Average Method
2. Prepare bank reconciliation statement
3. Prepare the following ratio analysis
   ❖ Financial ratio, Operating ratio, Investment ratio
4. Prepare the following
   ❖ Cash flow statement
   ❖ Fund flow statement
5. Create stock and stock groups
6. Create stock group and stock items and enter the vouchers
7. Preparation of reports for the following
   ❖ Profit & loss a/c
   ❖ Balance sheet
   ❖ Bank reconciliation statement
   ❖ Ledgers
   ❖ Ratio analysis
8. Back up and restore the company information

SUGGESTED READINGS
B.Com.  

20CMU511B  INVESTMENT MANAGEMENT (PRACTICAL)  Semester – V  

Instruction Hours/week:  L: 0  T: 0  P: 2  
Marks: Internal: 40  External: 60  Total: 100  
End Semester Exam: 3 Hours  

COURSE OBJECTIVES:  
To make the students  
1. To understand the concept of the investment and to apply the theoretical learning into lifelong practice.  
2. To analyse the EIC framework make decisions based on investing in different avenues.  
3. To Critically evaluate the risk return parameters and select the best alternative.  
4. To Communicate in written form and prepare report  
5. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.  
6. To apply the investing concepts and skills lifelong  

COURSE OUTCOMES:  
Learners should be able to  
1. Understand the concept of the investment and to apply the theoretical learning into lifelong practice.  
2. Analyse the EIC framework make decisions based on investing in different avenues.  
3. Critically evaluate the risk return parameters and select the best alternative.  
4. Communicate in written form and prepare report  
5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.  
6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)  

SUGGESTED READINGS:  
COURSE OBJECTIVES:
To make the students
1. To understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To apply the marketing concepts and skills lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. To apply the marketing concepts and skills lifelong.

1. Case Studies on Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
2. Perform SWOT / PEST Analysis

3. Case study on The Traditional 4Ps and The Modern Components of the Mix-The Additional 3Ps.
4. Select a company having a multiple product line, For the selected company
   o Analyse the product line and segmentation Market Positioning\
   o Product life cycle for the products
   o Brand and Branding Strategy of the company
   o Pricing for the products
   o Distribution Management
   o Promotion mix used by the company.
5. Analyse the case study on any two of the
   o Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism
SUGGESTED READINGS:

5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi
COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To know how to register GST and apply the GST provisions.
3. To communicate orally and in written form the indirect taxations concepts and provisions.
4. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
5. To learn and compute the GST liabilities.
6. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.

COURSE OUTCOMES:

Learners should be able to
1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Know the procedure to register GST and apply GST provisions to business situations.
3. Communicate orally and in written form the indirect taxations concepts and provisions.
4. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.
5. Comprehend and compute GST liabilities.
6. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.

1. Provision of GST, the provisions related to levy of UTGST.
2. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
3. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee’s salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for
organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

4. Procedure for GST Registration and Filing of GST Returns
5. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
6. XYZ Education Advisory promotes the courses of foreign universities among prospective students. It has tied up with various Universities all over the world. These Universities have engaged them for promotional and marketing activities for promotion 17 of the courses taught by them and making the prospective students aware about the course fee and other associated costs, market intelligence about the latest educational trend in the territory and ensuring payment of the requisite fees to the Universities if the prospective students decide upon pursuing any course promoted by the Applicant. XYZ Education Advisory receives consideration in the form of commission from the foreign University for these services rendered to prospective students. It wants to know whether the service provided to the Universities abroad would be considered “export” within the meaning of Section 2(6) of the Integrated Goods and Services Act, 2017, and, therefore, a zero-rated supply under the CGST Act 2017?

7. IGST Model - “export of goods” and “export of services”. How are exports be treated under GST? Siddharth Transports Ltd., is running a regular tourist bus service, carrying passengers and goods from Coimbatore, Tamil Nadu to Trivandrum, Kerala, with effect from 1st August, 2017 and is charging IGST on transportation services under forward charge mechanism. Discuss whether on Inter-state movement of tourist buses from one depot to another of Siddharth Transports Ltd. would be leviable to IGST.

8. Prescribed offences under CGST/SGST Act
10. The applicability of GST Rates for hotels and restaurants.

11. BharghavPesticicides Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in the classification of the goods. Can the company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply?

12. Who is a ‘casual taxable person’ under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?

13. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To know the structure of Indian Banking Industry
2. To understand the functions of Reserve Bank of India
3. To understand procedures on sound lending
4. To know the features of negotiable instruments
5. To understand the recent concepts on banking
6. To understand the concepts of Negotiable instruments.

COURSE OUTCOMES:
Learners should be able to
1. Know the structure of Indian Banking Industry
2. Understand the functions of Reserve Bank of India
3. Familiarize on Sound lending practices
4. Know the features of negotiable instruments
5. Understand the recent concepts on banking
6. Understand the concepts of Negotiable instruments.

UNIT I

UNIT II
Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.

UNIT III

UNIT IV

UNIT V

SUGGESTED READINGS:
5. https://swayam.gov.in/nd2_cec20_mg08/preview
6. https://swayam.gov.in/nd1_noc20_mg32/preview
COURSE OBJECTIVES:
To make the students
1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To communicate in written form and prepare report to support decision making.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing.
2. Analyse the research problem and design the blueprint to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision.
6. Communicate in written form and prepare report to support decision making.

UNIT I

UNIT II

UNIT III
Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT IV
Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis -
Type I and Type II error – Chi-square test – t test – F test – ANOVA – Scaling Techniques.

UNIT V

Note: The question paper shall cover 80% theory and 20% problem.

Suggested Readings
1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publication, Coimbatore
7. https://swayam.gov.in/nd2_cec20_hs17/preview
8. https://swayam.gov.in/nd2_arp19_ap72/preview

Note: Distribution of marks - 90% theory and 10% problems
COURSE OBJECTIVES:
To make the students
1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship
6. Work in team and exhibit leadership skills

UNIT I
Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II
Types Of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

UNIT III
Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs
UNIT IV
Sources of Business Ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Contents of business plan/project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V

SUGGESTED READINGS:
6. https://swayam.gov.in/nd1_noc20_hs66/preview
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of auditing,
2. To learn the audit techniques
3. To understand the rights and duties of auditors
4. To learn on verification and valuation of assets and liabilities
5. To apply the best auditing process as lifelong practice
6. To impart the knowledge on investigation procedure

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of auditing,
2. Learn the audit techniques
3. Understand the rights and duties of auditors
4. Verify and value of assets and liabilities
5. Apply the best auditing process as lifelong practice
6. Impart the knowledge on investigation procedure

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
SUGGESTED READINGS:

COURSE OBJECTIVES:
1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To know the concept of Collective Bargaining and its significance to a company.

COURSE OUTCOMES:
1. Assess the job analysis for a profile and understand its linkage with HR planning.
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management.
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. To take decisions in a manner of Collective Bargaining.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

SUGGESTED READINGS:
6. [https://swayam.gov.in/nd1_noc20_mg15/preview](https://swayam.gov.in/nd1_noc20_mg15/preview)
COURSE OBJECTIVES:
To make the students
1. To acquire knowledge Indian Financial Sector
2. To gain knowledge of Merchant Banking
3. To understand the concepts hire purchase and leasing
4. To learn the concepts on mutual funds, discount and derivatives
5. To understand the importance of credit rating
6. To understand the concepts of derivatives

COURSE OUTCOMES:
Learners should be able to
1. Acquire knowledge Indian Financial Sector
2. Gain knowledge of Merchant Banking
3. Understand the concepts hire purchase and leasing
4. Learn the concepts on mutual funds, discount and derivatives
5. Understand the importance of credit rating
6. Understand the concepts of derivatives.

UNIT I

UNIT II

UNIT III
UNIT IV

UNIT V
Credit Rating - Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

SUGGESTED READINGS
COURSE OBJECTIVES:

To make the students
1. To have knowledge on opening an account
2. To acquaint knowledge on preparing various slips
3. To knowledge on filing various instruments
4. To carry out fund transfer through RTGS
5. To calculate interest on various accounts
6. To understand the various documents for banking system

COURSE OUTCOMES:

Learners should be able to
1. Knowledge on opening an account
2. Filling of various slips
3. Filing various instruments
4. Carry out fund transfer through RTGS
5. Calculate interest on various accounts
6. Understand the various documents for banking system

List of Exercises

1. Filling of Account Opening Form
2. Preparation of Pay-in-Slip
3. Preparation Withdrawal Slip
4. Procedure for Filing of Cheque Instrument
5. Demand Draft Form Filling
6. Real Time Gross Settlement
7. Recent technologies in Banking Sector
8. Interest Calculation for Savings Bank Account, Fixed Deposit and Current Account

SUGGESTED READINGS:

5. https://swayam.gov.in/nd2_cec20_mg08/preview
6. https://swayam.gov.in/nd1_noc20_mg32/preview
COURSE OBJECTIVES:

To make the students
1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To understand various quantitative techniques.

COURSE OUTCOMES:

Learners should be able to
1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Understand various quantitative techniques.

SPSS EXERCISES

1. Simple Frequency
2. Descriptive Statistics
3. Analysis of Variance (ANOVA)
4. Independent ‘t’ test
5. Paired ‘t’ test
6. Correlation
7. Regression
8. Ranking Techniques
COURSE OBJECTIVE:
The objectives of the practical work are:
1. To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
2. To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
3. To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
4. To equip the students with knowledge and skills needed to plan and manage an enterprise through case studies conducted and recorded by the students in different fields such as resource assessment, market dynamics, finance management, cost determination, calculation of profit and loss etc.
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To Work in team and exhibit leadership skills

COURSE OUTCOME
By the end of the programme, students will have knowledge and understanding of:
1. Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/service/process opportunities
2. Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations
3. How to design creative strategies for pursuing, exploiting and further developing new opportunities
4. Issues associated with securing and managing financial resources in new and established organisations
5. Ascertaining the Government assistance for the promotion of entrepreneurship
6. Working in teams and exhibiting leadership skills

LIST OF PRACTICALS:

1) Drawing a profile of a successful entrepreneur.
2) Studying a public sector undertaking and highlighting its success/failure, by analysing the factors responsible.
3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
4) A study of competition in business by choosing two or more rivals in the market and analysing their strengths and weaknesses.
5) Take the school itself for a case study and analyse any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.

6) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular? A case study on the ways in which a business unit has mobilized its financial resources.

7) A case study on the enterprise management techniques adopted by a business house.

8) A case study on the marketing strategies of a successful consumer durable company.

9) A case study on the financial management of a Public Limited Company.

10) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.

11) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.

12) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.

13) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.

14) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.

15) Study on environment friendly companies and their contribution to preservation.
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of auditing,
2. To learn the audit techniques
3. To understand the rights and duties of auditors
4. To learn on verification and valuation of assets and liabilities
5. To apply the best auditing process as lifelong practice
6. To impart the knowledge on investigation procedure

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of auditing,
2. Learn the audit techniques
3. Understand the rights and duties of auditors
4. Verify and value of assets and liabilities
5. Apply the best auditing process as lifelong practice
6. Impart the knowledge on investigation procedure

LIST OF EXERCISES:
1. Analyse the importance of Standards on Auditing (SA) : SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509
3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO’s Internal Control Framework for selected industry of your choice.
5. How to Vouch/Verify/Value
   a. Goods sent out on Sale or Return Basis
   b. Borrowing from Banks.
   c. Goods sent on consignment
   d. Foreign travel expenses
   e. Receipt of capital subsidy
   f. Provision for income tax
   g. payment of taxes
   h. Advertisement Expenses
   i. Sale of Scrap
6. Analyse the provisions amended to appoint of auditor and audit in Companies Act.
7. Verification and valuation of assets and liabilities.
8. Internal check and Internal Control
9. Case Study on Auditors in on Satyam fraud

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To utilize the IT applications for analysis and preparation of report

COURSE OUTCOMES:

Learners should be able to

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain

- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
• Need for the Study
• Objectives
  • Research Methodology
• Research Design
• Sampling Design
• Sources of Data Collection
• Tools used for analysis
• Limitation
  • Data analysis and interpretation
  • Findings and Suggestions
  • Conclusion
  • Bibliography (APA format)
LIST OF VALUE ADDED COURSES

1. Business analytics
2. Business process services in Insurance
3. Business process services in Banking
4. Business process services in Finance and Accounting
5. Retail environment and market research
6. Digital marketing
7. Capital market and financial instruments
8. Logistics and supply chain management
9. Office 360
10. E-Commerce
11. Six Sigma
12. Risk analysis and portfolio management
13. Soft skill Development