

**SRI SARADA COLLEGE FOR WOMEN  
(AUTONOMOUS), SALEM-636016  
Reaccredited with 'B++' Grade by NAAC  
(Affiliated to Periyar University)**



**PG & RESEARCH DEPARTMENT OF COMMERCE**

**Outcome Based Syllabus**

**B.Com.**

**(For the Students Admitted in 2023 -24)**

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B. Com.**

**PROGRAMME STRUCTURE UNDER CBCS**  
**(For the students admitted in 2023-24 Onwards)**

**Total Credits: 140 + Extra Credits (Maximum 28)**

**FIRST YEAR**

**I SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Hours</b>	<b>Credits</b>
I	Language	23ULTC1/ 23ULHC1/ 23ULSC1	Tamil – I/ Hindi – I/ Sanskrit – I	6	3
II	English	23ULEC1	General English I	6	3
III	Core Course I	23UCOCC1	Financial Accounting I	5	5
	Core Course II	23UCOCC2	Principles of Management	5	5
	Discipline Specific Elective - I	23UCODSEC1A	Business Communication	4	3
IV	Skill Enhancement Course - SEC (NME I)	23UCOSECQ1	NME: Tally Practicals –I	2	2
	Skill Enhancement (Foundation Course)	23UCOSEFC	Foundation Course	2	2
	<b>TOTAL</b>			<b>30</b>	<b>23</b>
V	<ul style="list-style-type: none"> <li>• Articulation and Idea Fixation Skills</li> <li>• Physical Fitness Practice – 35 hours per Semester</li> <li>• Advanced Diploma in Digitalised Business Level -1: Certificate Course 100 hours per year</li> </ul>				

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.  
PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B. Com.**

**PROGRAMME STRUCTURE UNDER CBCS**

**(For the students admitted in 2023-24)**

**Total Credits: 140 + Extra Credits (Maximum 28)**

**FIRST YEAR**

**II SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Hours</b>	<b>Credits</b>
I	Language	23ULTC2/ 23ULHC2/ 23ULSC2	Tamil – II/ Hindi – II/ Sanskrit – II	6	3
II	English	23ULEC2	General English II	6	3
III	Core Course III	23UCOCC3	Financial Accounting II	5	5
	Core Course IV	23UCOCC4	Business Law	5	5
	Elective - II (DS)	23UCODSEC2A	Business Environment	4	3
IV	Skill Enhancement Course - II (NME)	23UCOSECQ2	NME: Tally Practical –II	2	2
	Skill Enhancement Course - III Indian Knowledge System	23UCOSEC3	Ancient Indian Ethos for Modern Management	2	2
		<b>TOTAL</b>		<b>30</b>	<b>23</b>
V	<ul style="list-style-type: none"> <li>• Articulation and Idea Fixation Skills</li> <li>• Physical Fitness Practice – 35 hours per Semester</li> <li>• Advanced Diploma in Digitalised Business</li> <li>• Level -2: Certificate Course 100 hours per year</li> </ul>				

**FIRST YEAR – SEMESTER – I**

**CORE – I: FINANCIAL ACCOUNTING-I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC1					5	5	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K2
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K3
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4
<b>Text books</b>		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
<b>Reference Books</b>		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**  
**CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC2					5	5	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Unit</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15

III	<p><b>Organizing</b>  Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p>	15
IV	<p><b>Staffing</b>  Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p>	15
V	<p><b>Directing</b>  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.  <b>Co-ordination and Control</b>  Co-ordination – Meaning - Techniques of Co-ordination.  Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	<b>K2</b>
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	<b>K2</b>
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	<b>K3</b>
<b>CO4</b>	Enumerate the various methods of Performance appraisal	<b>K4</b>
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	<b>K3,K4</b>
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	

<b>Reference Books</b>	
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**



**FIRST YEAR – SEMESTER – I**  
**DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC1A					3	4	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
<b>LO2</b>	To develop the students to understand about trade enquiries								
<b>LO3</b>	To make the students aware about various types of business correspondence.								
<b>LO4</b>	To develop the students to write business reports.								
<b>LO5</b>	To enable the learners to update with various types of interviews								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								12
<b>TOTAL</b>								<b>60</b>	

<b>Course Outcomes</b>		
<b>CO1</b>	Acquire the basic concept of business communication.	<b>K2</b>
<b>CO2</b>	Exposed to effective business letter	<b>K3</b>
<b>CO3</b>	Paraphrase the concept of various correspondences.	<b>K3</b>
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	<b>K3</b>
<b>CO5</b>	Acquire the skill of preparing an effective resume	<b>K3</b>
<b>Textbooks</b>		
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.	
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.	
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.	
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	
<b>Reference Books</b>		
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.	
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.	
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>	
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>	
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCODSEC1B</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>30</b>	<b>70</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the approaches to economic analysis								
<b>LO2</b>	To know the various determinants of demand								
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour								
<b>LO4</b>	To learn the laws of variable proportions								
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy								

Unit	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	<b>12</b>

II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	

5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	S.Shankaran, Business Economics -Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I  
SKILL ENHANCEMENT COURSE -SEC-I- NME - I- TALLY PRACTICALS - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCOSECQ1</b>					<b>2</b>	<b>2</b>	<b>30</b>	<b>70</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concepts and conventions of Accounting								
<b>LO2</b>	Maintain transactions through Tally								
<b>LO3</b>	Identify Stock, Purchase and Sales Management								
<b>LO4</b>	Prepare reports and generate final accounts								

Unit	Contents	No. of Hours
I	<b>Accounting Concepts and Conventions</b> Introduction- Meaning of Accounting- Definition - Objectives of Accounting -- Advantages & Limitations of Accounting- Accounting Concepts & Conventions -Kinds of Accounts - Double Entry system – Rules of Double Entry System (Golden rules) - Preparation of Journal.	<b>6</b>
II	<b>Final Accounts</b> Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Meaning of Trail balance - Preparation of Trial balance- Meaning of Final Accounts- Trading - Profit & Loss Account - Balance sheet.	<b>6</b>

III	<b>Company Creation and Features</b> Introduction to Tally Prime- Features- Importance- Company creation – Alteration of company details – Steps to delete a Company – Ways to shut a company - Accounting features – Inventory features- Other F11 features.	6
IV	<b>Groups and Ledgers</b> Group creation- Single group creation – Multiple group creation – Alter groups – Display groups - Ledger creation – Single ledgers- Multiple ledgers – Ledger alteration – Display ledgers.	6
V	<b>Stock Management</b> Stock items and Units- Multi Stock Groups Creation - Multi Stock Items Creation - Godowns – Locations – Godown creation and Stock tracking and valuation	6
<b>TOTAL</b>		<b>30</b>
<b>Course Outcomes</b>		
CO1	Identify accounting principles and journal entry procedures	<b>K3</b>
CO2	Demonstrate and prepare trial balance and final accounts	<b>K3</b>
CO3	Understand the accounting features and altering them	<b>K3</b>
CO4	Create single ledgers and multiple ledgers and their groups	<b>K3</b>
CO5	Manage stock items, godowns and stock valuation	<b>K3</b>
<b>Text books</b>		
1	Tally.ERP 9 with GST in Simple Steps Paperback ,(2020) DT Editorial Services, India	
2	Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press , India	
<b>Reference Books</b>		
1	Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India	
2	Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India	
3	Shraddha Singh, Tally ERP 9, V and S Publishers	
NOTE: Latest Edition of Textbooks May be Used		
<b>Web Resources</b>		
1	<a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>	
2	<a href="https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally">https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally</a>	
3	<a href="https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf">https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf</a>	

**FIRST YEAR – SEMESTER – I**  
**SKILL ENHANCEMENT - FOUNDATION COURSE (FC)**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEFC					2	2	30	70	
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the importance and functions of business management.								
<b>LO2</b>	To know the significance and structure of the company.								
<b>LO3</b>	To prepare the accounting cycle - journal, ledger and trial balance.								
<b>LO4</b>	To gain an insight into shares and its kinds, forfeiture and re-issue.								
<b>LO5</b>	To familiarize with the Indian banking system, types and its structure.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Business Management</b> Meaning – Objectives – Importance – Management functions – Planning – Organising – Staffing – Directing – Coordinating – Controlling.								6
II	<b>Elements of Company Law</b> Meaning – Meaning of law - Significance – Nature of company – Promotion – Incorporation – Board of directors – Shareholders and meetings.								6
III	<b>Fundamentals of Accounting</b> Accounting – Definition, Need, Objectives – Basic accounting concepts and conventions - Accounting cycle – Journal – Ledger – Trial Balance.								6
IV	<b>Introduction to Company Accounts</b> Shares – Kinds of shares, Issue of shares – Forfeiture and Re- issue of forfeited shares.								6
V	<b>Introduction to Banking</b> History of banking – Indian banking system – Banking structure in India – Types of Bank accounts – Procedure for opening bank accounts.								6
	<b>TOTAL</b>								<b>30</b>



<b>Course Outcomes</b>		
<b>CO1</b>	Remember the basic concepts of business management.	<b>K2</b>
<b>CO2</b>	Analyse the management of the company.	<b>K4</b>
<b>CO3</b>	Preparation of accounting cycle.	<b>K3</b>
<b>CO4</b>	Demonstrate the preparation of issue of shares, forfeiture and re-issue.	<b>K3</b>
<b>CO5</b>	Familiarize with the Indian banking system	<b>K2</b>
<b>Textbooks</b>		
<b>1</b>	L. M. Prasad, "Principles of Management", Sultan Chand & Sons, New Delhi.	
<b>2</b>	N. D. Kapoor, "Company Law", Sultan Chand & Sons, New Delhi.	
<b>3</b>	T. S. Reddy & Dr. A. Murthy, "Financial Accounting", Margham Publications, Chennai.	
<b>4</b>	S. Reddy & Dr. A. Murthy, "Corporate Accounting", Margham Publications, Chennai.	
<b>5</b>	E. Gordon & K. Natarajan, "Banking Theory Law & Practice", Himalaya Publications, Mumbai.	
<b>Reference Books</b>		
<b>1</b>	R. S. N. Pillai, S. Kala, "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.	
<b>2</b>	Dr. M. R. Srinivasan, Ananda Krishna Deshkulkarni, "Company Law", Margham Publications, Chennai.	
<b>3</b>	S. P. Jain and K. L. Narang, "Financial Accounting", Kalyani Publishers, New Delhi.	
<b>4</b>	R. L. Gupta and M. Radhaswamy, "Advanced Accounts", Kalyani Publishers, New Delhi.	
<b>5</b>	Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>	
<b>2</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>	
<b>3</b>	<a href="https://www.coursera.org/">https://www.coursera.org/</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II**  
**CORE – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC3	5				5	5	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	

II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	<b>15</b>
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	<b>15</b>
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	<b>15</b>
V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	

5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAG E</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC4	5				5	5	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
<b>TOTAL</b>								<b>75</b>	
<b>Course Outcome</b>									
<b>CO1</b>	Explain the Objectives and significance of Mercantile law								
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.								
<b>CO3</b>	Outline the contract of indemnity and guarantee								
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge								
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930								

<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**  
**DISCIPLINE SPECIFIC ELECTIVE– II: BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC2A	4				3	4	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nexus between environment and business.								
<b>LO2</b>	To know the Political Environment in which the businesses operate.								
<b>LO3</b>	To gain an insight into Social and Cultural Environment.								
<b>LO4</b>	To familiarize the concepts of an Economic Environment.								
<b>LO5</b>	To learn the trends in Global Environment / Technological Environment								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12
<b>TOTAL</b>								<b>60</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Remember the nexus between environment and business.								
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.								
<b>CO3</b>	Analyze the various aspects of Social and Cultural Environment.								
<b>CO4</b>	Evaluate the parameters in Economic Environment.								
<b>CO5</b>	Create a conducive Technological Environment for business to operate globally.								

<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAG E</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**



**FIRST YEAR – SEMESTER - II**

**ELECTIVE - II: INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCODSEC2B</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>30</b>	<b>70</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic concepts of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Unit</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								<b>12</b>
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								<b>12</b>
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								<b>12</b>
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								<b>12</b>
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								<b>12</b>
<b>TOTAL</b>								<b>60</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Identify the workings of insurance and hedging								
<b>CO2</b>	Evaluate the types of insurance policies and settlement								
<b>CO3</b>	Settle claims under various types of general insurance								
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA								
<b>CO5</b>	Evaluate the assessment and retention of risk								

<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**  
**SKILL ENHANCED COURSE II- NME II- TALLY II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEC Q2					2	2	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concepts of accounting voucher and its types								
<b>LO2</b>	Maintain ledgers and post the transactions								
<b>LO3</b>	Understand the concept of BRS and prepare budgets								
<b>LO4</b>	Prepare Invoices by entering GST								
<b>LO5</b>	Generate reports and prepare stock reports								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	Understanding Accounting vouchers – Contra voucher – Payment voucher – Receipt voucher – Journal voucher – Sales voucher – Credit Note voucher – Purchase voucher – Debit Note voucher.								6
II	Billwise Debtors and Creditors Ledgers – Payment Vouchers – Allocation of Bills – Receipts voucher – Contra of Journal voucher - Sales and purchase order processing - Returns Management.								6
III	Bank Reconciliation Statement – Manual and Automatic – Budgets for Expenses – Cheque printing and Management								6
IV	Goods and Services Tax – GST Tax Structure Determination of Tax GST Registration Managing HSN CODE/SAC - GST Rate Structure - Supply of Goods and Services Invoicing - Input Tax Credit - Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Sales voucher with GST.								6
V	Ledger reports – Cash/Bank Report – Bill receivable and payment – Day reports - Balance sheet – profit and loss A/C – Stock Summary – Stock Transfers – Order Summary								6
<b>TOTAL</b>								<b>30</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Identify and enter transactions in vouchers								
<b>CO2</b>	Maintain debtors and creditors ledgers								
<b>CO3</b>	Prepare BRS and budgets								
<b>CO4</b>	Entering details in Invoices with GST								
<b>CO5</b>	Generate ledger reports and prepare stock reports								
<b>Textbooks</b>									
1.	Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India								

2.	Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India
	NOTE: Latest Edition of Textbooks May be Used
	<b>Web Resources</b>
1.	<a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>
2.	<a href="https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally">https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally</a>
3.	<a href="https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf">https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf</a>
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**SEC III - ANCIENT INDIAN ETHOS FOR MODERN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCOSEC3</b>					<b>2</b>	<b>2</b>	<b>30</b>	<b>70</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concepts of management stated Ramayana								
<b>LO2</b>	Identify the principles of leadership from Mahabharatha								
<b>LO3</b>	Acquire the knowledge on Business & Management Lessons from Bhagavad Gita								
<b>LO4</b>	Know the ethics and moral Values from Thirukkural								
<b>LO5</b>	Observe the qualities of a leader for a corruption free reign								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>

I	<b>Unit I - Wisdom of Ramayana into Management</b> Introduction to the Ramayana - Rama as a role model for ethical leadership - Decision making and crisis management - Hanuman's dedication and team spirit - Building a diverse and effective team - Valmiki's account of Rama's disciplined life in exile - Time management and personal discipline.	6
II	<b>Unit II - Management concepts in Mahabharata</b> Introduction to Mahabharata - Esprit de Corps (Team work) - Resource management - SWOT analysis - Strategy and Leadership - Excellence in Governance - Women Empowerment.	6
III	<b>Unit III - Business &amp; Management Lessons from the Bhagavad Gita</b> Introduction to Bhagavad Gita - The concept of “Karma”, “Dharma” and “Detachment” as a beneficial and its applications to business leaders - Codes of business ethics and its importance in the world of business - the role of Gita in business ethics management - four principles of Bhagavad Gita for business ethics - mantra for business success - Krishna as management guru.	6
IV	<b>Unit IV - Thirukkural and Management</b> Introduction to Thirukkural - Management concepts in Thirukkural - Ethics and Moral values - Personality development and Motivation.	6
V	<b>Unit V - Chanakya's Arthasashthra</b> Chanakya - An Introduction - Philosophy of Chanakya - Ethical Qualities in a leader- The king should be a leader - Rajrishi Concept-Chankya Neeti: Bounded Rationality- Chankya's Observations on Corruption- Kautilya's Solution for Corruption	6
<b>TOTAL</b>		<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Potray the management principles from Ramayana	
<b>CO2</b>	Analyse the principles and leadership qualities as stated in Mahabharatha	
<b>CO3</b>	Evaluate the Business & Management Lessons from Bhagavad Gita	
<b>CO4</b>	Enumerate the ethical and moral Values for management as stated in Thirukkural	
<b>CO5</b>	Manage and understand the qualities of a leader as stated by Kautilya	
<b>Webresources</b>		
<a href="https://www.xenelsoft.com/blog/10-management-lessons-from-ramayan/">https://www.xenelsoft.com/blog/10-management-lessons-from-ramayan/</a> <a href="https://www.bhuwanpant.com/4-popular-leadership-styles-one-can-learn-from-mahabharat/">https://www.bhuwanpant.com/4-popular-leadership-styles-one-can-learn-from-mahabharat/</a> <a href="https://www.isme.in/essence-of-bhagavad-gita-in-management-studies/">https://www.isme.in/essence-of-bhagavad-gita-in-management-studies/</a> <a href="https://ethicalvaluesinindianscripturesvedbhatia.wordpress.com/2015/03/09/chapter-8-ethical-values-from-thirukkural-ved-bhatia/">https://ethicalvaluesinindianscripturesvedbhatia.wordpress.com/2015/03/09/chapter-8-ethical-values-from-thirukkural-ved-bhatia/</a> <a href="https://www.clearias.com/chanakya-neeti/#who-is-chanakya">https://www.clearias.com/chanakya-neeti/#who-is-chanakya</a>		

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**