

**D.K.M COLLEGE FOR WOMEN-AUTONOMOUS**

**SAINATHAPURAM-VELLORE-1**

**AFFILIATED TO THIRUVALLUVAR UNIVERSITY**

**ACCREDITED BY NAAC WITH A GRADED WITH ACGPA OF 3.22 OUT OF 4  
IN THE 4<sup>TH</sup> CYCLE**



**UNDER GRADUATE PROGRAMME IN COMMERCE  
WITH COMPUTER APPLICATION**

Curriculum and Syllabus for

**B.Com (CA)**

**(With effect from the Academic Year 2024-25)**

**JUNE-2024**

**Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.**

## **B.COM (COMPUTER APPLICATION)**

### **PROGRAMME OBJECTIVE:**

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

B.Com., Computer Applications is a 3-year undergraduate course. It is designed to have an understanding in the field of commerce, especially in the discipline that involves the use of software technology application. Under this program, the students would be taught the basics of Commerce like accountancy, law, banking and taxation along with the basics of computer language, computer applications in business, etc.

A student who has completed a B.Com Computer Application has career opportunities in both the Public and Private sectors where they can work as Business Consultants, Auditors, Business Analysts, App Developers, Computer Programmers.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM., COMPUTER APPLICATION</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG - 3 years</b>

## **PROGRAMME OUTCOMES: (PO)**

**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.

**PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/ himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

**PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

**PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical reasoning:** Ability to evaluate their liability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing view points.

**PO6: Research- related skills:** A sense of inquiry and capability for asking relevant/ appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

**PO7: Cooperation/ Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative /qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and

reflexivity of both self and society.

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

**PO 13: Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/ argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

**PO 15: Life long learning:** Ability to acquire knowledge and skills, including, learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of workplace through knowledge/ skill development / reskilling.

## **PROGRAMME SPECIFIC OUT COMES: (PSO)**

### **PSO1–Placement:**

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

**PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

**PSO3–Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

**PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

**PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

**D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION- B.COM (CA)**  
**(With effect from 2024–2025)**  
**CBCS PATTERN WITHOUT COME BASED EDUCATION–COURSE**  
**STRUCTURE**

<b>FIRST YEAR</b>							
<b>FIRST SEMESTER</b>							
<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>Marks</b>		
					<b>Internal</b>	<b>External</b>	<b>Total</b>
Part-I		<b>Language I</b> Tamil-I/ Hindi-I/ Urdu -I	3	6	25	75	100
Part-II		English-I	3	6	25	75	100
Part III		Core Paper I- Financial Accounting I	5	5	25	75	100
		Core Paper II- Principles of Management	5	5	25	75	100
	(To choose 1 Out of 2)	Elective I- Programming in C and Lab	3	4	25	75	100
		Elective I- Python Programming and Lab					
Part IV		Skill Enhancement Course (SEC–1) –Stress Management	2	2	25	75	100
		Foundation Course (FC) –Basics of Commerce	2	2	25	75	100
<b>TOTAL</b>			<b>23</b>	<b>30</b>			<b>700</b>
<b>FIRST YEAR</b>							
<b>SECOND SEMESTER</b>							
<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>Marks</b>		
					<b>Internal</b>	<b>External</b>	<b>Total</b>
Part-I		<b>Language II</b> Tamil-II/Hindi-II/ Urdu-II	3	6	25	75	100
Part-II		English-II	3	6	25	75	100
Part-III		Core Paper III–Financial Accounting II	5	5	25	75	100
		Core Paper IV-Business Law	5	5	25	75	100
	(To choose 1 Out of 2)	Elective II-Office Automation and Lab	3	4	25	75	100
		Elective II-Programming in C++ and Lab					
Part-IV		Skill Enhancement Course (SEC– 2) – Interview Skills and Career Development	2	2	25	75	100
		Skill Enhancement Course(SEC–3)– Drafting of Business Correspondence	2	2	25	75	100
<b>TOTAL</b>			<b>23</b>	<b>30</b>			<b>700</b>

SECOND YEAR							
THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		<b>Language III</b> Tamil-III/ Hindi-III/ Urdu-III	3	6	25	75	100
Part-II		English III	3	6	25	75	100
Part-III		Core Paper V- Corporate Accounting I	5	5	25	75	100
		Core Paper VI- Business Mathematics & Statistics	5	5	25	75	100
	(To choose 1 out of 2)	Elective III –Programming in Java and Lab	3	4	25	75	100
		Elective III- Web Technology (PHP) and Lab					
Part-IV		Skill Enhancement Course (SEC–4)- Leadership Skills and Personality Development	1	1	25	75	100
		Skill Enhancement Course (SEC–5) Accounting using Excel	2	2	25	75	100
		Environmental Studies	-	1	--	--	--
<b>TOTAL</b>			<b>22</b>	<b>30</b>			<b>700</b>
SECOND YEAR							
FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		<b>Language IV</b> Tamil -IV /Hindi-IV/ Urdu-IV	3	6	25	75	100
Part-II		English IV	3	6	25	75	100
Part-III		Core Paper VII– Corporate Accounting II	5	5	25	75	100
		Core Paper VIII- Company Law	5	5	25	75	100
	(To choose 1 out of 2)	Elective IV– Relational Database Management System	3	3	25	75	100
		Elective IV- Introduction to Data Science					
Part-IV		Skill Enhancement Course (SEC-6) –Website Designing	2	2	25	75	100
		Skill Enhancement Course (SEC-7) –Digital Marketing	2	2	25	75	100
		Environmental Studies	2	1	25	75	100
<b>TOTAL</b>			<b>25</b>	<b>30</b>			<b>800</b>

THIRD YEAR							
FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-III		Core Paper IX – Cost Accounting I	4	5	25	75	100
		Core Paper X- Banking Law and Practice	4	5	25	75	100
		Core Paper XI- Income Tax Law and Practice I	4	5	25	75	100
		Core Paper XII–Auditing and Corporate Governance	4	5	25	75	100
		Discipline Specific Elective1/2 – Financial Management (OR) 2/2- Indirect Taxation	3	4	25	75	100
		Discipline Specific Elective 3/4 – Software Engineering + UML Lab (OR) 4/4- Object Oriented Analysis And Design+ (UML Lab)	3	4	25	75	100
		Value Education	2	2	25	75	100
		Summer Internship/ Industrial Training	2	-	25	75	100
<b>TOTAL</b>			<b>26</b>	<b>30</b>			<b>800</b>
THIRD YEAR							
SIXTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-III		Core Paper XIII– Cost Accounting- II	4	6	25	75	100
		Core Paper XIV- Management Accounting	4	6	25	75	100
		Core Paper XV- Income Tax Law and Practice II	4	6	25	75	100
		Discipline Specific Elective 5/6 – Entrepreneurial Development (OR) 6/6- Human Resource Management	3	5	25	75	100
		Discipline Specific Elective7/8- R language (OR) 8/8-Practical Tally	3	5	25	75	100
Part-IV		Professional Competency- General Awareness for Competitive Examinations	2	2	25	75	100
Part-V		Extension Activity	1	-	-	-	100
<b>TOTAL</b>			<b>21</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>700</b>
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>			<b>4400</b>

**Consolidated Semester wise and Component wise Credit distribution**

<b>Parts</b>	<b>Sem-I</b>	<b>Sem-II</b>	<b>Sem-III</b>	<b>Sem-IV</b>	<b>Sem-V</b>	<b>Sem-VI</b>	<b>Total Credits</b>
<b>Part-I</b>	3	3	3	3	-	-	12
<b>Part-II</b>	3	3	3	3	-	-	12
<b>Part-III</b>	13	13	13	13	22	18	92
<b>Part-IV</b>	4	4	3	6	4	2	23
<b>Part-V</b>	-	-	-	-	-	1	1
<b>Total</b>	23	23	22	25	26	21	<b>140</b>

<b>Part</b>	<b>Subject</b>	<b>Papers</b>	<b>Credit</b>	<b>Total credits</b>	<b>Marks</b>	<b>Total Marks</b>
I	Language	4	3	12	100	400
II	English	4	3	12	100	400
III	Core Paper	8	5	40	100	800
	Core Paper	7	4	28	100	700
	Elective Paper	4	3	12	100	400
	Discipline Specific Elective	4	3	12	100	400
IV	Skill Enhancement Course	6	2	12	100	600
	Skill Enhancement Course	1	1	01	100	100
IV	Environmental Studies	1	2	2	100	100
IV	Value Education	1	2	2	100	100
IV	Foundation Course	1	2	2	100	100
IV	General Awareness for Competitive Examination	1	2	2	100	100
IV	Internship	--	2	2	100	100
V	Extension Activity	--	1	1	100	100
<b>Total</b>				<b>140</b>		<b>4400</b>

**D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1**  
**DEPARTMENT OF COMMERCE WITH COMPUTER**  
**APPLICATIONS -B.COM (CA)**  
**(With effect from 2024–2025) SYLLABUS**  
**FIRST YEAR–SEMESTER–I**  
**CORE–I: FINANCIAL ACCOUNTING–I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and conventions.								
<b>LO2</b>	To acquire how to accumulate the financial statements for a business								
<b>LO3</b>	To gain knowledge for asset depreciation over time and handle the bills of exchange								
<b>LO4</b>	To extract financial information from in complete records								
<b>LO5</b>	To learn about the accounting treatment for royalties, lease agreements, and Insurance claims								
<b>Prerequisites: Should have studied Accountancy in XII Standard</b>									
Unit	Contents								No.of Hours
I	<b>Fundamentals of Financial Accounting</b>								15
	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								
II	<b>Final Accounts</b>								15
	Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								
III	<b>Depreciation and Bills of Exchange</b>								15
	Depreciation- Meaning– Objectives– Accounting Treatments-								

	Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation  <b>Bills of Exchange</b> –Definition– Specimens– Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	
IV	<b>Accounting from Incomplete Records– Single Entry System</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.	<b>15</b>
V	<b>Royalty and Insurance 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)	<b>15</b>
<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	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Effectively manage bills of exchange and other financial instruments in transactions, ensuring compliance with accounting standards	
CO4	Interpret financial data from incomplete records and prepare financial statements	
CO5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	
<b>Text books</b>		
1.	S.P.Jainand 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”, volume1, 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, NewDelhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

#### **Reference Books**

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, Taxman Publications, New Delhi.
5.	RobertN Anthony, David Hawkins, Kenneth A.Merchant, Accounting: Text And Cases. McGraw- Hill Education, Noida.

**NOTE:Latest Edition of Text books May be Used**

#### **WebResources**

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>
4.	<a href="https://www.slideshare.net/slideshow/single-entry-system-77522442/77522442">https://www.slideshare.net/slideshow/single-entry-system-77522442/77522442</a>
5.	<a href="https://www.slideshare.net/slideshow/insurance-claim-29450504/29450504">https://www.slideshare.net/slideshow/insurance-claim-29450504/29450504</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	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–I: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	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 identify and apply effective communication strategies to overcome barriers In workplace communication								
<b>Prerequisites: Should have studied Commerce in XII Standard</b>									
Unit	Contents							No.of Hours	
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-Stepsin Decision Making– Forecasting.							15	

III	<p><b>Organizing</b></p> <p>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></p> <p>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 degree Performance Appraisal– Work from Home- Managing Work from Home [WFH].</p>	15
V	<p><b>Directing</b></p> <p>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–Challenges faced by women in workforce -Supervision.</p> <p><b>Co-ordination and Control</b></p> <p>Co-ordination–Meaning-Techniques of Co-ordination.</p> <p>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>CO2</b>	Paraphrase the importance of planning and decision making in an organization.
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.
<b>CO4</b>	Acquire the skills to adeptly recruit, select, and manage personnel utilizing Contemporary staffing techniques

<b>CO5</b>	Possess the ability to proficiently motivate, communicate, lead, coordinate, and Control within organizational contexts
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<b>Text books</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,ShashiK.Gupta, RahulSharma, Business Management, Kalyani Publications, NewDelhi.
<b>Reference Books</b>	
1	KSundar, 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,Cengagelearning, India.
4	H.Mintzberg- The Nature of Managerial Work, Harper & Row, NewYork.
5	Eccles, R.G. & Nohria, N. Beyondthe Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
<b>NOTE:Latest Edition of Text books May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/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>
4	<a href="https://www.slideshare.net/aizellbernal/directing-27721949">https://www.slideshare.net/aizellbernal/directing-27721949</a>
5	<a href="https://www.slideshare.net/FereshtehMohammadian/introduction-to-business-management-68908728">https://www.slideshare.net/FereshtehMohammadian/introduction-to-business-management-68908728</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**  
**SKILL ENHANCEMENT COURSE SEC1-**  
**STRESS MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	-	1	-	2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept and types of stress.								
<b>LO2</b>	To know the different sources of stress.								
<b>LO3</b>	To gain knowledge on managing the stress.								
<b>LO4</b>	To learn the benefits of time monitor.								
<b>LO5</b>	To acquire the skill on physical methods of Sitting Asanas, Meditation and Counseling for mental health and stress reduction.								
Unit	Content							No.of Hours	
	<b>INTRODUCTION TO STRESS</b>								
<b>I</b>	Meaning and Definition- Stages of stress at work-Personal types of stress -Eustress stress versus distress.							5	
	<b>SOURCES OF STRESS</b>								
<b>II</b>	Stress and health - Physiological stress – Psychological stress- Different approaches to stress.							5	
	<b>STRESS MANAGEMENT</b>								
<b>III</b>	Meaning- How to manage stress at work and personal life -Stress diary –Learning to relax -Time management.							7	
	<b>TIME MONITOR</b>								
<b>IV</b>	Benefits of using a planner -Time budget–Time monitor –Benefits of making schedule.							7	
	<b>THEORY &amp; PRATICALS</b>								
<b>V</b>	Theory: Yoga–Meaning and Definition- Asanas-Meaning and Types– Meditation and Counselling–Meaning. Practical: Sitting Asanas– Meditation – Counselling.							6	
	<b>Total</b>							<b>30</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	To understand the meaning of stress and personal type of stress.
<b>CO2</b>	To make them understand the general sources of stress.
<b>CO3</b>	To understand the concept of stress management and benefits of stress dairy.
<b>CO4</b>	To make them analysed about time budget and time monitor.
<b>CO5</b>	To make Physical methods of Loosing exercises, Pranayama and Meditation for Stress reduction.
<b>Text Books</b>	
1.	Dr.Shukla Ajya Stress Management, Unicorn Books Private Limited,2022.
2.	Dr.Anjali Ghanekar, Managing Stress, Everest Publishing House.2021
<b>Reference Books</b>	
1.	Olpin, M.& Hesson, M.(2015), Stress Management for Life: A Research-Based Experiential Approach, 4 <sup>th</sup> Edition, Wadsworth Publishing.
2.	Dr.Vivek Bindra (2021) Effective Planning and Time Management, Bloomsbury India Private Limited, 2021
<b>Web Resources</b>	
1.	<a href="https://www.helpguide.org/articles/stress/stress-management.html">https://www.helpguide.org/articles/stress/stress-management.html</a>
2.	<a href="https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers">https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers</a>
3.	<a href="https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management">https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management</a>
4.	<a href="https://www.slideshare.net/slideshow/enhancing-efficiency-with-employee-time-monitoring-softwarepptx/267074200">https://www.slideshare.net/slideshow/enhancing-efficiency-with-employee-time-monitoring-softwarepptx/267074200</a>
5.	<a href="https://www.slideshare.net/nvloganathan/stress-management-43938249">https://www.slideshare.net/nvloganathan/stress-management-43938249</a>

### **MAPPING WITH PROGRAMME OUTCOMES**

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	2	3	2	3	3	3
<b>CO2</b>	3	2	3	3	2	3
<b>CO3</b>	3	3	3	2	3	2
<b>CO4</b>	2	3	2	3	3	3
<b>CO5</b>	2	3	3	2	3	2
<b>Total</b>	12	14	13	13	14	13
<b>Average</b>	2.4	2.8	2.6	2.6	2.8	2.6

**3-Strong;2- Medium;1- Low**

**FIRST YEAR– SEMESTER–I**

**FOUNDATION COURSE (FC) :BASICS OF COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2	-	-	-	2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the foundation of Business								
<b>LO2</b>	To familiarize with various forms of Business Organization								
<b>LO3</b>	To acquire knowledge on Business Services								
<b>LO4</b>	To impart knowledge on various sources of Business Finance								
<b>LO5</b>	To know the concepts of Social Responsibility of Business								
Unit	Contents								No.of Hours
I	<b>Foundation of Business</b> Concept of Business– Objectives of Business- Characteristics- Comparison of Business, Profession and Employment–Classification of Business Activities – Business Risk - Role of Business in the Development of Economy.								6
II	<b>Forms of Business Organization</b> Sole Proprietorship– Partnership– Limited Liability Partnership– Public Private Partnership– Co-operative Society- Company–Public Company– Private Company– One Person Company– Joint Venture.								6
III	<b>Business Services</b> Banking– Insurance- Logistics- Telecom Services Health & Wellness- IT/ ITES– Software as a Service (SaaS)– Consultancy– Outsourcing- Education & Training –Hospitality –Travel & Tourism– Food & Catering.								6
IV	<b>Business Finance</b> Business Finance- Meaning and Nature– Significance Objectives and Scope– Function Financial Executive in an Organization -Sources of Business Finance– Factors influencing choice of Business Finance.								6
V	<b>Social Responsibility of Business</b> Concept of Social Responsibility– Need for Social Responsibility– Kinds of Social Responsibility– Business and Environmental Protection– Role of Business in Environmental Protection–Business Ethics.								6

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the various concepts of Business
<b>CO2</b>	Comprehend the various forms of Business Organisation
<b>CO3</b>	Acquire knowledge on Services of Business
<b>CO4</b>	Know the concept of Business Finance
<b>CO5</b>	Realise the Social Responsibility of Business
<b>Text books</b>	
1	11 <sup>th</sup> Standard Commerce Text Book for Tamilnadu Higher Secondary First Year
2	12 <sup>th</sup> Standard Commerce Text Book for Tamilnadu Higher Secondary Second Year
3	Business Studies for Class 11 NCERT Text Book
4	Business Studies for Class 12 NCERT Text Book
5	Business Organisation, C.D. Balaji & G.Prasad, Margham Publication, Chennai.

<b>Reference Books</b>	
1	Business Organisation & Management by Dr.Padmakar Asthana, Dr.I.M.Sahai), Sahitya Bhawan Publications Agra
2	Business Organisation by Dr.F.CSharma, SBPD Publications
3	Sahitya Bhawan Class 11 Business Studies book based on NCERT
4	Case Studies Mentorin Business Studies Class-XII
5	Allin One Business Studies CBSE Class 12 by Akash Sharma Chandini Sahni

**NOTE: Latest Edition of Text books May be Used**

<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=9Oz8TdKwUG8&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D">https://www.youtube.com/watch?v=9Oz8TdKwUG8&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D</a>
2	<a href="https://www.youtube.com/watch?v=0ly_Q8DtL2U&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D">https://www.youtube.com/watch?v=0ly_Q8DtL2U&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D</a>
3	<a href="https://www.youtube.com/watch?v=oXmdG6ZcVoc&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D">https://www.youtube.com/watch?v=oXmdG6ZcVoc&amp;pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D</a>
4	<a href="https://www.slideshare.net/slideshow/business-finance-24917711/24917711">https://www.slideshare.net/slideshow/business-finance-24917711/24917711</a>
5	<a href="https://www.slideshare.net/vinayakanvkannur/social-responsibility-of-business-41613978">https://www.slideshare.net/vinayakanvkannur/social-responsibility-of-business-41613978</a>

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

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S	M
<b>CO4</b>	M	S	M	S	S	S
<b>CO5</b>	M	S	S	M	S	M

**3-Strong,2-Medium,1-Low**

**FIRSTYEAR–SEMESTER-II**

**CORE–III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalment 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>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No.of Hours
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 SellingPrice.								15
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.								15

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>Text books</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C.Shukla T.S.Grewa l& S.C.Gupta, Advance Accounts, Schand Publishing,NewDelhi.	
3	R.L.Gupta and V.K. Gupta,“Financial Accounting”, Sultan Chand, NewDelhi.	
4	SPJain and K.L.Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.	
5	T.S.Reddy & A.Murthy, Financial Accounting, Margham Publishers, Chennai.	
<b>Reference Books</b>		
1	Dr.S.N.Maheshwari: Financial Accounting,Vikas Publications, Noida.	

2	Dr.Venkataraman & others (7lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata McGraw Hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chandand sons,New Delhi.
<b>NOTE:Latest Edition of Text books 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>
4	<a href="https://www.slideshare.net/TejKiran2/partnership-accounts-35381547">https://www.slideshare.net/TejKiran2/partnership-accounts-35381547</a>
5	<a href="https://www.slideshare.net/manahchhabra/accounting-standards-53002596">https://www.slideshare.net/manahchhabra/accounting-standards-53002596</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	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>AVERAGE</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
	5				4	5	25	75	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>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No.of Hours
I	<b>Elements of Contract</b>								15
	<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								
II	<b>Performance of Contract</b>								15
	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								
III	<b>Contract of Indemnity and Guarantee</b>								15
	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								
IV	<b>Bailment and Pledge</b>								15
	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.								

	<b>Sale of Goods Act1930:</b>	
V	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	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcome</b>		
<b>CO1</b>	Explain the Objectives and Significance of Mercantilelaw	
<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 Act1930	
<b>Text books</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	MCKuchhal & Vivek Kuchhal, Business law, Schand Publishing, New Delhi	
4	M.V.Dhandapani, Business Laws, Sultan Chandand 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	Kavyaand 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>	
4	<a href="https://www.slideshare.net/slideshow/bailment-and-pledge-70673970/70673970">https://www.slideshare.net/slideshow/bailment-and-pledge-70673970/70673970</a>	
5	<a href="https://www.slideshare.net/ajay05school/sale-of-goods-act-1930-196319546">https://www.slideshare.net/ajay05school/sale-of-goods-act-1930-196319546</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**

**SKILL ENHANCEMENT COURSE**

**SEC2– INTERVIEW SKILLS AND CAREER DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To Know the types and processes of interviews and acquire to craft Operative resumes								
<b>LO2</b>	To Improve interpersonal communication, critical thinking, and Presentation skills to sustain employability								
<b>LO3</b>	To Grasp key principles for interview success and avoid common errors.								
<b>LO4</b>	To Attain the objectives and techniques for effective participation in group discussions								
<b>LO5</b>	To Analyze and deliberate model interview questions, enhancing their Readiness for competitive exams.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									

UNIT	CONTENT	HOURS
I	<b>INTRODUCTION</b> Interview- Meaning- Definition-Types of an Interview- Process of an Interview- Purpose of an Interview- Writing Curriculum Vitae.	6
II	<b>EMPLOYABILITY SKILLS</b> Interpersonal Communication Skill- Critical Thinking Skills- Personal development and presentations skills.	6
III	<b>INTERVIEW SKILLS</b> Principles for Success- Do`s and Don`ts before the Interview- During the Interview- Common Interview Errors.	6
IV	<b>GROUP DISCUSSION</b> Meaning-Definition- Objectives of Group Discussion- Categories of Group Discussion- Tips for Successful Group Discussion.	6
V	<b>SAMPLE INTERVIEW QUESTIONS</b> Model Interview Questions for Discussion under competitive exams.	6
	<b>TOTAL</b>	<b>30</b>

<b>COURSE OUTCOMES</b>	
CO1	The student will be able to understand that how to write curriculum vitae.
CO2	The student will be able to acquire Knowledge of inter-personal Communication skill.
CO3	The student will be able to acquire the knowledge of interview skills.
CO4	The student will be able to gain knowledge on categories of group discussion.
CO5	The student will be able to gain practical knowledge on solving the competitive Exam question paper
<b>TEXT BOOKS</b>	
1	Hurlock, E. B(2006). Personality Development, 28 <sup>th</sup> Reprint. New Delhi:T ata McGraw Hill.
2	Stephen P. Robbins and TimothyA. Judge (2014), Organizational Behaviour 16th Edition: Prentice Hall.
3	Andrews, Sudhir. How to Succeed at Interviews. 21 <sup>st</sup> (rep.) New Delhi.Tata Mc Graw- Hill 1988
<b>REFERENCE BOOKS</b>	
1	Heller, Robert. Effective leadership. Essential Manager series. D K Publishing, 2002
2	Handle,Tim. Reducing Stress. Essential Managerseries. D K Publishing, 2003
3	Pravesh Kumar. Allabout Self- Motivation. New Delhi. Good will Publishing House. 2005
4.	Smith, B. Body Language. Delhi: Rohan Book Company.2004
<b>WEB RESOURCES</b>	
1.	<a href="https://www.youtube.com/watch?v=Osa53-RYBk4&amp;list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1">https://www.youtube.com/watch?v=Osa53-RYBk4&amp;list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1</a>
2.	<a href="https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/">https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/</a>
3.	<a href="https://www.slideshare.net/slideshow/a-presentation-on-employability-skills/192192212">https://www.slideshare.net/slideshow/a-presentation-on-employability-skills/192192212</a>
4.	<a href="https://www.slideshare.net/sekharkls/group-discussion-ppt">https://www.slideshare.net/sekharkls/group-discussion-ppt</a>
5.	<a href="https://www.slideshare.net/slideshow/common-questions-for-interview/238829434">https://www.slideshare.net/slideshow/common-questions-for-interview/238829434</a>

### MAPPING WITH PROGRAMME OUTCOMES

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	S	S	M	M	M	S
<b>CO2</b>	M	M	M	S	M	S
<b>CO3</b>	M	S	M	M	M	S
<b>CO4</b>	M	M	S	S	M	S
<b>CO5</b>	S	S	S	S	S	M

S-Strong; M-Medium; L-Low

## FIRST YEAR – SEMESTER – II SKILL ENHANCEMENT COURSE

### SEC-3 DRAFTING OF BUSINESS CORRESPONDENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

#### COURSE OBJECTIVES:

- To familiarize the students in writing all the letters
- To provide an understanding the procedure of writing the official letters

UNIT	CONTENT	HOURS
I	<b>BUSINESS COMMUNICATION</b> Meaning and Objectives of Business Communication - Types of Communication- Communication Process.	6
II	<b>BUSINESS LETTER</b> Business letters – Appearance Structure and layout of a letter –Qualities of a good business letter –Types of business letter.	6
III	<b>TYPES OF BUSINESS LETTER</b> Business enquiries - Offer and Quotations - Orders - Execution of orders - Cancellation of orders - Letters of Complaints - Sales letters, Circular letters.	6
IV	<b>JOB APPLICATION</b> Letters of Application – Essential Qualities – Letters of Application with CV– Content of Application, Content of Bio-Data- Online CV.	6
V	<b>PRACTICAL</b> Preparing and Sending of E-Mail, Creation of Google meet, Registration in Job Portals.	6
	<b>TOTAL</b>	<b>30</b>

<b>COURSE OUT COMES</b>	
CO1	To Introduce the basic concepts of communication
CO2	To Enable the students to understand the Appearance Structure and layout of a letter
CO3	To Explain the types of Business Letters
CO4	To Understand the concept and writing of job application
CO5	To Create awareness among students on creating e-mail, registering in job portals.
<b>Text books</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,Sahityabhavan 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>	Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.
<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- New Delhi.
<b>5</b>	K.Sundar, Business Communication, Vijay Nicole Publications, Chennai
<b>NOTE: Latest Edition of Text books 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>
<b>4.</b>	<a href="https://www.slideshare.net/importerss/business-letter-15660548">https://www.slideshare.net/importerss/business-letter-15660548</a>
<b>5.</b>	<a href="https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803">https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803</a>

## MAPPING WITH PROGRAMME OUTCOMES

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	S	S	M	M	M	S
<b>CO2</b>	M	M	M	S	M	S
<b>CO3</b>	M	S	M	M	M	S
<b>CO4</b>	M	M	S	S	M	S
<b>CO5</b>	S	S	S	S	S	M

S–Strong; M–Medium; L-Low

**D.K.M COLLEGE FOR WOMEN-AUTONOMOUS**

**SAINATHAPURAM-VELLORE-1**

**AFFILIATED TO THIRUVALLUVAR UNIVERSITY**

**ACCREDITED BY NAAC WITH A GRADED WITH ACGPA OF 3.22 OUT OF 4 IN THE  
4<sup>TH</sup> CYCLE**



**UNDER GRADUATE PROGRAMME IN COMMERCE WITH  
COMPUTER APPLICATION**

Curriculum and Syllabus for  
**B.Com (CA)**

**(With effect from the Academic Year 2024-25)**

**JUNE-2024**

**Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.**

**D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1**

**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION- B.COM (CA)**

(With effect from 2025–2026)

**CBCS PATTERN WITHOUT COME BASED EDUCATION–COURSE  
STRUCTURE**

<b>FIRST YEAR</b>							
<b>FIRST SEMESTER</b>							
<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>Marks</b>		
					<b>Internal</b>	<b>External</b>	<b>Total</b>
Part-I		<b>Language I</b> Tamil-I/ Hindi-I/ Urdu -I	3	6	25	75	100
Part-II		English-I	3	6	25	75	100
Part III		Core Paper I- Financial Accounting I	5	5	25	75	100
		Core Paper II- Principles of Management	5	5	25	75	100
	(To choose 1 Out of 2)	Elective I- Programming in C and Lab	3	4	25	75	100
		Elective I- Python Programming and Lab					
Part IV		Skill Enhancement Course (SEC–1) –Stress Management	2	2	25	75	100
		Foundation Course (FC) –Basics of Commerce	2	2	25	75	100
<b>TOTAL</b>			<b>23</b>	<b>30</b>			<b>700</b>
<b>FIRST YEAR</b>							
<b>SECOND SEMESTER</b>							
<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>Marks</b>		
					<b>Internal</b>	<b>External</b>	<b>Total</b>
Part-I		<b>Language II</b> Tamil-II/Hindi-II/ Urdu-II	3	6	25	75	100
Part-II		English-II	3	6	25	75	100
Part-III		Core Paper III–Financial Accounting II	5	5	25	75	100
		Core Paper IV-Business Law	5	5	25	75	100
	(To choose1 Out of 2)	Elective II-Office Automation and Lab	3	4	25	75	100
		Elective II-Programming in C++ and Lab					

Part-IV		Skill Enhancement Course (SEC– 2) – Interview Skills and Career Development	2	2	25	75	100
		Skill Enhancement Course(SEC–3)– Drafting of Business Correspondence	2	2	25	75	100
<b>TOTAL</b>			<b>23</b>	<b>30</b>			<b>700</b>

<b>SECOND YEAR</b>							
<b>THIRD SEMESTER</b>							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		<b>Language III</b> Tamil-III/ Hindi-III/ Urdu-III	3	6	25	75	100
Part-II		English III	3	6	25	75	100
Part-III		Core Paper V- Corporate Accounting I	5	5	25	75	100
		Core Paper VI- Business Mathematics & Statistics	5	5	25	75	100
	(To choose 1 out of 2)	Elective III –Programming in Java and Lab					100
		Elective III- Web Technology (PHP) and Lab	3	4	25	75	
Part-IV		Skill Enhancement Course (SEC–4)- Leadership Skills and Personality Development	1	1	25	75	100
		Skill Enhancement Course (SEC–5) Accounting using Excel	2	2	25	75	100
		Environmental Studies	-	1	--	--	--
<b>TOTAL</b>			<b>22</b>	<b>30</b>			<b>700</b>

<b>SECOND YEAR</b>							
<b>FOURTH SEMESTER</b>							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		<b>Language IV</b> Tamil -IV /Hindi-IV/ Urdu-IV	3	6	25	75	100
Part-II		English IV	3	6	25	75	100
		Core Paper VII– Corporate Accounting II	5	5	25	75	100

		Core Paper VIII- Company Law	5	5	25	75	100
Part-III	(To choose 1 out of 2)	Elective IV– Relational Database Management System	3	3	25	75	100
		Elective IV- Introduction to Data Science					
Part-IV		Skill Enhancement Course (SEC-6) –Website Designing	2	2	25	75	100
		Skill Enhancement Course (SEC-7) –Digital Marketing	2	2	25	75	100
		Environmental Studies	2	1	25	75	100
		<b>TOTAL</b>	<b>25</b>	<b>30</b>			<b>800</b>

THIRD YEAR							
FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-III		Core Paper IX – Cost Accounting I	4	5	25	75	100
		Core Paper X- Banking Law and Practice	4	5	25	75	100
		Core Paper XI- Income Tax Law and Practice I	4	5	25	75	100
		Core Paper XII–Auditing and Corporate Governance	4	5	25	75	100
		Discipline Specific Elective 1/2 – Financial Management (OR) 2/2- Indirect Taxation	3	4	25	75	100
		Discipline Specific Elective 3/4 – Software Engineering + UML Lab (OR) 4/4- Object Oriented Analysis And Design+ (UML Lab)	3	4	25	75	100
		Value Education	2	2	25	75	100
		Summer Internship/ Industrial Training	2	-	25	75	100
		<b>TOTAL</b>	<b>26</b>	<b>30</b>			<b>800</b>
THIRD YEAR							
SIXTH SEMESTER							
Part	Course	Title of the Course	Credits	Hours	Marks		

	Code				Internal	External	Total
Part-III		Core Paper XIII– Cost Accounting- II	4	6	25	75	100
		Core Paper XIV- Management Accounting	4	6	25	75	100
		Core Paper XV- Income Tax Law and Practice II	4	6	25	75	100
		Discipline Specific Elective 5/6 – Entrepreneurial Development (OR) 6/6- Human Resource Management	3	5	25	75	100
		Discipline Specific Elective 7/8- R language (OR) 8/8-Practical Tally	3	5	25	75	100
Part-IV		Professional Competency- General Awareness for Competitive Examinations	2	2	25	75	100
Part-V		Extension Activity	1	-	-	-	100
<b>TOTAL</b>			<b>21</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>700</b>
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>			<b>4400</b>

**SECOND YEAR – SEMESTER - III**

**CORE – V: CORPORATE ACCOUNTING- I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.  Debentures: Issue and Redemption – Meaning – Methods – In-One								15

	lot-in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	<b>15</b>
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	<b>15</b>
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	

<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
<b>Textbooks</b>	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
<b>Reference Books</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.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	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**CORE – VI: BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO3</b>	To familiarise with the measures of central tendency								
<b>LO4</b>	To conceptualise with correlation co-efficient								
<b>LO5</b>	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								<b>15</b>

II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	<b>15</b>
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	<b>15</b>
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	<b>15</b>
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm	
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
<b>CO3</b>	Determine the various measures of central tendency	
<b>CO4</b>	Calculate the correlation and regression co-efficient.	
<b>CO5</b>	Assess problems on time series analysis	
<b>Textbooks</b>		
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida	
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune	

4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</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	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10

<b>AVERAG E</b>	3	2	3	2	2.4	2	3	2	3	2	2
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**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER-III SKILL ENHANCEMENT COURSE**

**SEC-4 LEADERSHIP SKILLS AND PERSONALITY ENRICHMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic Leadership concepts and features								
<b>LO2</b>	To know the various concepts and types of Trait theory								
<b>LO3</b>	To familiarize with the Leadership style								
<b>LO4</b>	To gain knowledge about the techniques of personality development								
<b>LO5</b>	To enable the students to gain practical knowledge								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
	<b>Unit-I-Introduction</b>								6
I	Leadership – Definition and Meaning, Importance, Leadership and Management, Leader vs Manager, Essential qualities of an effective leader.								
	<b>Unit-II- Leadership Styles</b>								6
II	Types of Leaders, Leadership styles- Traditional, Transactional, Transformational, Inspirational and servant leadership and Emerging issues in leadership.								
	<b>Unit-III- Personality</b>								6
III	Personality – Concept and Definition, Determinants of Personality, Personality traits, Personality characteristics in organization.								
	<b>Unit-IV- Other aspects of Personality Development</b>								6
IV	Body language- Problem solving-Conflict management- Character building -Team work- Good manners and Etiquette.								
	<b>Unit-V- Employability Quotient</b>								6
V	Resume Building-The art of participating in Group discussion- Frequently asked questions- MOOC Interview Sessions.								

	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	To Demonstrate the importance of Leadership	
<b>CO2</b>	To gain knowledge about the various style of Leadership	
<b>CO3</b>	To understand the theory of Personality	
<b>CO4</b>	To Build other aspects of personality of the students	
<b>CO5</b>	To given practical exposure of Interview	
<b>Textbooks</b>		
1	The Seven Habits of Highly Effective People - Stephen Covey	
2	Leadership Essentials Dr. Carrie A. Picardi Vibrant Publications	
<b>Reference Books</b>		
1	Primal Leadership – Daniel Goleman, Richard Boyatzis, Annie Mckee	
2	Communication Skills & Personality Development-Anbhuti Dubey, Aradhana Shukla.	
3	Personality Development Handbook – D.P. Sabharwal	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://lightpdf.com/self-development-websites.html">https://lightpdf.com/self-development-websites.html</a>	
2	<a href="https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS%201%20-%20PERSONALITY.pdf">https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS 201%20-%20PERSONALITY.pdf</a>	
3	<a href="https://www.betterup.com/blog/activities-for-personality-development">https://www.betterup.com/blog/activities-for-personality-development</a>	

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

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S	M
<b>CO4</b>	M	S	M	S	S	S
<b>CO5</b>	M	S	S	M	S	M

S- Strong; M- Medium; L- Low

**SECOND YEAR – SEMESTER – III**

**SKILL ENHANCEMENT COURSE– V: ACCOUNTING USING EXCEL**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic excel details								
<b>LO2</b>	To know the various excel formulas and formatting data								
<b>LO3</b>	To familiarize with the excel functions and filling cells								
<b>LO4</b>	To gain knowledge about the								
<b>LO5</b>	To enable the students to gain practical knowledge								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Microsoft excel window, MS office button, Quick access toolbar, Title bar, Ribbon, Worksheets, Enter data, Save file, Close file.								5
II	<b>Entering excel formulas and formatting data</b> Perform Mathematical calculations, Auto sum, Copy, Cut, Paste, Insert and Delete columns and Rows, Change column width..								5
III	<b>Creating excel functions, filling cells and Printing</b> SUM function, Average, Set print options, Set page layout, Page orientation, Paper size, Print Review.								7
IV	<b>Creating a chart</b> Creating a column chart, Apply a chart layout, Change the style of a chart, Change the size and position of a chart, Move a chart to chart sheet, Change the chart type.								7

	<b>Practicals</b>	
V	Prepare a Bookkeeping Excel sheet by using the practical knowledge. For doing Projects, various types of Charts will be used.	6
	<b>Total</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of basics of excel	
<b>CO2</b>	Paraphrase the classification of formatting data	
<b>CO3</b>	Comprehend the concept of excel functions	
<b>CO4</b>	Enumerate the various techniques of creating charts	
<b>CO5</b>	Demonstrate the charts in projects.	
<b>Textbooks</b>		
1	<a href="https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf">https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf</a>	
2	<a href="https://mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf">https://mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf</a>	
<b>Web Resources</b>		
1	<a href="https://www.youtube.com/watch?v=m_SH0TOLsIc&amp;pp=ygUJI2V4Y2V3b3Jr">https://www.youtube.com/watch?v=m_SH0TOLsIc&amp;pp=ygUJI2V4Y2V3b3Jr</a>	
2	<a href="https://www.youtube.com/watch?v=v4i-2VffVZQ&amp;vl=en">https://www.youtube.com/watch?v=v4i-2VffVZQ&amp;vl=en</a>	
3	<a href="https://www.youtube.com/watch?v=nd6HTzETrLo">https://www.youtube.com/watch?v=nd6HTzETrLo</a>	

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

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S	M
<b>CO4</b>	M	S	M	S	S	S
<b>CO5</b>	M	S	S	M	S	M

**S- Strong; M- Medium; L- Low**

**SECOND YEAR – SEMESTER – IV**

**CORE – VII: CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>A</b>									
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<p><b>Amalgamation, Internal &amp; External Reconstruction</b></p> <p>Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method</b> - <b>The Purchase Method</b>(Excluding Inter-Company Holdings).</p> <p><b>Internal &amp; External Reconstruction</b></p> <p><b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting</b></p>								15

	<b>Treatment of External Reconstruction</b>	
	<b>Accounting of Banking Companies</b>	
II	Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	<b>15</b>
	<b>Insurance Company Accounts:</b>	
III	Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	<b>15</b>
	<b>Consolidated Financial Statements</b>	
IV	Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	<b>15</b>
	<b>Liquidation of Companies</b>	
V	Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format	

	<b>CO4</b>	Give the consolidated accounts of holding companies
	<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>		
1		S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2		Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3		R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4		M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5		T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>		
1		B.Raman, Corporate Accounting, Taxmann, New Delhi
2		M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3		Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4		Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5		PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1		<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2		<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3		<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</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	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**COREPAPER VIII – COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
	5				5	5	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013									
<b>LO2</b>	To have an understanding on the formation of a company									
<b>LO3</b>	To understand the requisites of meeting and resolution									
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors									
<b>LO5</b>	To familiarize with the various modes of winding up									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>		

I	<b>Introduction to Company law</b>  Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	<b>15</b>
II	<b>Formation of Company</b>  Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	<b>15</b>
III	<b>Meeting</b>  Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	<b>15</b>
IV	<b>Management &amp; Administration</b>  Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	<b>15</b>
V	<b>Winding up</b>  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the classification of companies under the act	

<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</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	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAG E</b>	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

**FOURTH YEAR – SEMESTER – IV**

**SKILL ENHANCEMENT COURSE– VI: WEB SITE DESIGNING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts web site								
<b>LO2</b>	To know the various concepts of HTML								
<b>LO3</b>	To familiarize with the image and graphics in web page								
<b>LO4</b>	To gain knowledge about the techniques of animation effects and navigation								
<b>LO5</b>	To enable the students to gain practical knowledge								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	

I	<b>Unit-I-Introduction</b> Web page overview, Elements of a web page. Types of Sites, personal sites, small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitter, creating guidelines; creating a site structure, download time, methods for creating pages, publishing a site.	5
II	<b>Unit-II-HTML</b> HTML-Introduction-tag basics- page structure-adding comments working with texts, paragraphs and line break. Emphasizing test-heading and horizontal rules-list-font size, face and color-alignment links-tables-frames.	5
III	<b>Unit-III- Images and Graphics</b> Forms & Images Using Html: Graphics: Introduction-How to work efficiently with images in web pages, image maps, GIF animation, data collection with html forms textbox, tools for building web page front page.	7
IV	<b>Unit-IV- Animation effects</b> Frames and tables, animation effects, creating forms, Images, Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images.	7
V	<b>Practicals:</b> Creating own Website by using various tools and it may be used for their business also.	6
<b>Total</b>		<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the concepts of website design	
<b>CO2</b>	HTML Using various tools	
<b>CO3</b>	Forms and image by using HTML	
<b>CO4</b>	Enumerate the various technique in Navigation	
<b>CO5</b>	Demonstrate the practical knowledge	
<b>Textbooks</b>		
1	Pankaj Sharma, “Web Technology”, Sk Kataria & Sons Bangalore 2011.(UNIT I, II, III & IV).	

2	Kogent Learning, Solutions Inc., HTML 5 in simple steps Dreamtech Press
<b>Reference Books</b>	
1	DT Editorial Services (Author), "HTML 5 Black Book (Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP, jQuery)", Paperback 2016, 2nd Edition.
2	C. Xavier, "World Wide Web Design with HTML", TMH Publishers 2001.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	NPTEL & MOOC courses titled Web Design and Development.
2	<a href="https://www.udemy.com/topic/web-design/">https://www.udemy.com/topic/web-design/</a>

**PING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S	M
<b>CO4</b>	M	S	M	S	S	S
<b>CO5</b>	M	S	S	M	S	M

**S- Strong; M- Medium; L- Low**

**FOURTH YEAR – SEMESTER – IV**

**SKILL ENHANCEMENT COURSE– VII: DIGITAL MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic marketing concepts and features								
<b>LO2</b>	To know the various concepts and types of marketing environment								
<b>LO3</b>	To familiarize with the elements of marketing mix								
<b>LO4</b>	To gain knowledge about the techniques of E-Marketing								
<b>LO5</b>	To enable the students to gain practical knowledge								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning- Definitions – Modern Marketing concept-Essential of Marketing- Evolution of Marketing- Features of Marketing concept- Changing concept of Marketing.								5
II	<b>Marketing Environment</b> Marketing Environment-Classification of environment- Micro Environment- Macro Environment-Types- Demographic-Economic –Political- Technological.								5
III	<b>Marketing Mix</b> Meaning –Elements- Product- Product Mix- Product life cycle- Product planning- New Product development- Pricing- Factors influencing Pricing- Methods of Pricing-Pricing policy.								7
IV	<b>Digital Marketing</b> E- Marketing- Objectives –Benefits- Problems-E-Marketing techniques- Comparison between Digital Marketing and Internet Marketing.								7

V	<b>Practical</b> Creating Online Channels like Websites, Social Media and E Mail to Promote and Sell the Products or Services.	<b>6</b>
<b>Total</b>		<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of Marketing	
<b>CO2</b>	Paraphrase the classification of environment	
<b>CO3</b>	Comprehend the concept of marketing mix	
<b>CO4</b>	Enumerate the various techniques in E-Marketing	
<b>CO5</b>	Demonstrate the online channels.	
<b>Textbooks</b>		
1	Puneet Bhatia, Fundamentals of Digital Marketing, Pearson education,2023	
2	C.B.Gupta, Principals of Marketing, Sultan Chand and sons,2023	
<b>Reference Books</b>		
1	E- Commerce and Digital Marketing, Jinal Sameer shah, Manasi Nalin shah, Vipul Prakashan, 2023	
2	Basics of Marketing and Digital Marketing, Rashi bhutada and Rohan gupta,2023.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://digitalmarketinginstitute.com/resources/ebooks">https://digitalmarketinginstitute.com/resources/ebooks</a>	
2	<a href="https://www.emarketinginstitute.org/free-ebooks/">https://www.emarketinginstitute.org/free-ebooks/</a>	
3	<a href="https://open.umn.edu/opentextbooks/textbooks/emarketing-the-essential-guide-to-online-marketing">https://open.umn.edu/opentextbooks/textbooks/emarketing-the-essential-guide-to-online-marketing</a>	

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

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S	M
<b>CO4</b>	M	S	M	S	S	S
<b>CO5</b>	M	S	S	M	S	M

**S- Strong; M- Medium; L- Low**