

**SRI RAMAKRISHNA COLLEGE OF ARTS
AND SCIENCE (Autonomous)
(Formerly S.N.R SONS COLLEGE)**

(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2008 Certified Institution)
Coimbatore-641 006.

SYLLABUS

For the students admitted during the academic year 2020 - 2021 and onwards

BCom with Professional Accounting



Department of Commerce with Professional Accounting

ACADEMIC YEAR 2020-2021

(2020 BATCH)



**SRI RAMAKRISHNA COLLEGE OF ART AND
SCIENCE**

(An Autonomous institution)
Nava India, Avinashi Road, Coimbatore

Learning Outcomes Based Curriculum Framework (LOCF)

For

Undergraduate Programme

B com Professional Accounting

Under

Regulations 2020

For 2020 Admitted batch onwards

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PREAMBLE

The role of higher education is very important in securing the gainful employment and providing further access to higher education comparable to the best available in the world class institutions elsewhere. Sri Ramakrishna College of Arts and Science aims in improving the quality of higher education, therefore it deserves to be given highest priority to enable the young generation students to acquire skill, training and knowledge in order to enhance their thinking, comprehension and application abilities and prepare them to compete, succeed and excel globally.

The aim of the three-year ug degree program in Commerce with Professional Accounting is to provide the learner's a platform for character building to perform well and contribute to the development of the society. Learning outcome-based curriculum framework (LOCF) is adopted to impart students with sound knowledge and humanistic skills constructive and productive character development so that they can contribute to the society. LOCF approach requires teacher - learners interaction so that they can easily identify the purpose of each course and understand their learning need.

LOCF approach in B Com Professional Accounting is adopted with a purpose to prepare a result-based course with an objective to make the course more flexible and to provide more option for the student to structure learning experience in a student - centric way. Here the approach of LOCF is not only to provide employment opportunity to students but also to provide personal and social needs. Learning outcomes of the program are modified with due justification in view of context, texts selected in the course and requirements of the stake holders. B Com Professional Accounting program is focused on developing comprehensive understanding of subject matter and encourage them to apply ethical practices in business and profession.

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK FOR UNDERGRADUATE EDUCATION IN BCOM PROFESSIONAL ACCOUNTING

INTRODUCTION

The learning outcomes-based curriculum framework (LOCF) for the undergraduate programs in BCom-PA help to create an academic base that responds to the need of the students to understand the basics of Commerce and its ever evolving nature of applications in explaining all the observed natural phenomenon as well as predicting the future applications to the new phenomenon with a global perspective. A core curriculum is of business courses with a major in Professional Accounting and less intensive math requirements. The business world is and has always been a major part for any society and this course equips you with the right knowledge and skills in Professional Accounting and finance.

LEARNING OUTCOMES BASED APPROACH TO CURRICULUM PLANNING

a) Nature and extent of UG program in BCom Professional Accounting

B.Com (Professional Accounting) programme has been designed to create accounting and finance professionals as in any other fields like Engineering, Medical, Law and Agriculture etc. It helps to provide a variety of managerial skills to an aspiring student. The Professional Accounting concentration gives the student a theoretical understanding of how Professional Accounting principles work within a business context.

- This program enables the student to poses a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
- The graduate of the program will be flexible, adoptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team
- It provides the learners to be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing member of the community.

b) Aims of UG programs in BCom Professional Accounting

This program aims to provide the learners with specific knowledge and skills necessary for the upliftment of their careers and also satisfies the educational entrance requirements for membership of relevant professional bodies.

- To develop their knowledge to analyze new situations and learn skills and tools in accounting, theories and information technology to find the solution, interpret the results and make predictions for the future developments.
- To provide acquired knowledge, understanding and experience for a better and improved comprehension of the physical problems in nature and to create new skills and tools for their possible solutions.

GRADUATE ATTRIBUTES

The following are the common graduate attributes framed by Sri Ramakrishna College of Arts and Science, Coimbatore.

- Demonstrate English proficiency in the industry/enterprise/community by conveying ideas clearly, effectively and professionally to the satisfaction of all the stakeholders.
- Acquire problem solving, initiative and enterprise skills that contribute to productive and innovative outcomes.
- Develop and update domain knowledge relevant to the chosen career to succeed in highly competitive and rapidly changing work environments.
- Apply technology competently and appropriately as and when required.
- Obtain the ability to lead a team or develop group behaviour in order to work in a team.
- Identify and comprehend the interrelationship among environmental, social and economic sustainability.
- Recognize and respect the role of cultural differences and diversity in work and social contexts.
- Articulate and apply personal ethical actions in professional and vocational situations.
- Show a commitment to sustained and ongoing personal and career-related learning

QUALIFICATION DESCRIPTORS FOR UG PROGRAM IN BCOM PROFESSIONAL ACCOUNTING

Qualification descriptor indicates the generic outcomes and attributes expected for the award of a particular type of qualification. The qualification descriptors also describe the academic standard for a specific qualification in terms of the levels of knowledge and understanding, skills and competencies and attitudes and values that the holders of the qualification are expected to attain and demonstrate. These descriptors also indicate the common academic standards for the qualification and help the degree-awarding bodies in designing, approving, assessing and reviewing academic programmes. The learning experiences and assessment procedures are expected to be designed to provide every student with the opportunity to achieve the intended programme learning outcomes. The qualification descriptors reflect both disciplinary knowledge and understanding as well as generic skills, including global competencies that all students in different academic fields of study should acquire/attain and demonstrate.

- Use the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.
- Use the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.
- Apply one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Exhibit conversance with working on qualitative as well as quantitative data, along with working on different software in order to familiarise them with the interpretation of results and coming to sound conclusions through critical judgments.
- Demonstrate interdisciplinary knowledge in different fields like finance, accounting, human resources, economics, marketing, statistical methods, international business, legal framework existing in the country and its comparison with international standards etc.
- Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

PROGRAM LEARNING OUTCOMES IN BCOM PROFESSIONAL ACCOUNTING

Program learning outcomes relating to BCom Professional Accounting as follows;

- Project themselves individually as professionals in the field of Commerce
- Exhibit knowledge of project, financial and investment management useful to become an entrepreneur
- Create, select, and apply appropriate Accounting Software and modern accounting standards with an understanding of the limitations
- Execute work effectively as an individual or as a part of a team, within a real business situation to accomplish a common goal
- Apply ethical principles and responsible practices during their profession
- Work effectively by adopting appropriate roles and processes.
- Implement creativity and problem solving skills in various real life time problems.
- Use appropriate technology for communicating within interpersonal team and group environment
- Engage in independent and lifelong learning for continued professional development

STRUCTURE OF UG COURSE IN BCOM PROFESSIONAL ACCOUNTING

1. Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. Elective Course: Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 Discipline Specific Elective (DSE) Course: Elective courses may be offered by the **main discipline/subject of study** is referred to as Discipline Specific Elective. The Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

2.2 Dissertation/Project: An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

2.3 Generic Elective (GE) Course: An elective course chosen generally from an **unrelated discipline/subject**, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. Ability Enhancement Courses (AEC): The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement; i. Environmental Science and ii. English/MIL Communication.

These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

3.1 Ability Enhancement Compulsory Courses (AECC): Environmental Science, English Communication/ Media and Information Literacy (MIL) Communication.

3.2 Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

Introducing Research Component in Under-Graduate Courses

Project work/Dissertation is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.



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"Scheme of Examination along with Distribution of Marks and Credits" CBCS& OBE PATTERN

UNDERGRADUATE PROGRAMMES

Program: BCom

Branch: PA

(For the students admitted during the academic year 2020 - 2021 and onwards)

Part	Course Code	Study Components and Course Title	CIA	Comprehensive Exam (Theory)			Total Marks	Credit
				Online	Descriptive	Total		
Semester – I								
I	20T01	Language-I / AECC-II (MIL)	40	10	50	60	100	3
II	20E01	English-I / AECC-I	40	10	50	60	100	3
III	20CPA101	CORE/ DSC I : Principles and Practice of Accounting I	40	10	50	60	100	4
	20CPA102	CORE/ DSC II: Business Ethics and Commercial Knowledge	40	10	50	60	100	4
	20CPA103	CORE/ DSC-III: Non Lab Practical I Business Documentation	40	10	50	60	100	3
III	20CPAGE1	GE-I: Quantitative Technique I	40	10	50	60	100	4
IV	20ES01	Environmental Studies AECC	100	-	-	-	100**	1#
IV	20SEC01	Life Skills-I (a / SEC	100	-	-	-	100**	2 (a
V		Extension Activities NSS/NCC/SPORTS/YRC/SIS	Assessment will be in the Final Semester					
Semester –II								
I	20T02	Language-II / AECC-II (MIL)	40	10	50	60	100	3
II	20E02	English-II / AECC-I	40	10	50	60	100	3
III	20CPA201	CORE/ DSC IV: Principles and Practice of Accounting II	40	10	50	60	100	4
		CORE/ DSC-V : Swayam – Online Course	40	10	50	60	100	4
III	20CPAE01	DSE I: Business Law and Correspondence	40	10	50	60	100	4
III	20CPAGE2	GE-II: Quantitative Technique II	40	10	50	60	100	4

IV		Foundation Course on Entrepreneurship & Innovation #/ AECC	100	-	-	-	100**	1#
IV	20SEC02	Life Skills II (a) / SEC	100	-	-	-	100**	2 (a)
IV		Internship / Institutional Training / Mini-Project (Summer Course-1 #)	100#	-	-	-	100**	1\$
Semester III								
III	20CPA301	CORE/ DSC-VI : Accounts for Partnership Firm	40	10	50	60	100	3
III	20CPAC01	CORE/ DSC-VII : Income Tax Law and Practice	40	10	50	60	100	3
III		CORE/ DSC-VIII : Swayam – Online Course	40	10	50	60	100	4
	20CPA302	CORE/ DSC-IX : Computer Practical's I – Ms Office	40	10	50	60	100	2
III		Open Elective-1 / AEE I	-	-	-	-	100	4
III	20CPAGE3	Allied-III / GE-III Corporate Law	40	10	50	60	100	4
III	20CPAE02	Electives / DSE II Financial Management	40	10	50	60	100	4
IV		Basic Tamil-I. / Advanced Tamil-I #	100	-	-	-	100**	1\$
IV	20SEC03	PACE-I @ / SEC-I	-	-	-	100	100**	1(a)
IV		JOC / VAC-I \$	-	-	-	-	-	1\$
Semester IV								
III	20CPAC02	CORE/ DSC- X : Corporate Accounting I	40	10	50	60	100	4
III		CORE/ DSC-XI : Cost Accounting	40	10	50	60	100	4
III		CORE/ DSC-XII : Swayam – Online Course	40	10	50	60	100	4
III	20CPA401	CORE/ DSC-XIII : Computer Practical's II – Tally	40	10	50	60	100	4
III	20CPAE07	Electives / DSE-III Auditing and Assurance	40	10	50	60	100	4
III		Allied-IV / GE-IV Economics for Finance	40	10	50	60	100	4
IV	20AT02/20BT02	Basic Tamil-II / Advanced Tamil-II #	100	-	-	-	100**	1\$
IV	20SEC04	PACE-II @ / SEC-II	-	-	-	100	100**	1 @
IV		JOC/VAC-II \$	-	-	-	-	-	1\$
IV		Internship / Institutional Training / Mini-Project (Summer Course-2 #)	100#	-	-	-	100**	1\$
Semester V								
III	20CPA501	CORE / DSC-XIV : Corporate Accounting II	40	10	50	60	100	4
III	20CPA502	CORE / DSC-XV Strategic Management	40	10	50	60	100	3
III		CORE / DSC-XVI Swayam Online Course	40	10	50	60	100	4

III	20CPA503	CORE / DSC-XVII Business Data Analytics	40	10	50	60	100	4
III		Open Elective-II / AEE II	-	-	-	-	100	4
III	20CPAE04	Electives/ DSE-IV Business intelligence	40	10	50	60	100	4
IV	20SEC05	PACE-III @ / SEC-III	-	-	-	100	100**	1@
IV		JOC/VAC-III \$	-	-	-	-	-	1\$
Semester VI								
III	20CPA601	CORE / DSC-XVIII: Management Accounting	40	10	50	60	100	4
III	20CPA602	CORE / DSC XIX Investment Management	40	10	50	60	100	3
III	20CPA603	CORE / DSC XX Financial Technology	40	10	50	60	100	3
III	20CPA604	CORE / DSC-Project / Student Research	80	-	-	120	200	6
IV	20CPA605	Self-Study Course Marketing Management					100**	3\$
V		Extension Activities NSS/NCC/SPORTS/YRC/ SIS #	100	-	-	-	100**	1

\$ Extra credit courses in which Basic Tamil and Advanced Tamil are for the candidates who opted other than Tamil Language in Part-I.

Continuous Internal Assessment (CIA) only.

@ Comprehensive Examinations only.

**** Not included in Total Marks and CGPA Calculation.**


@@ MOOC Course-Minimum of 30 Hours from recognized MOOC portal like SWAYAM, Coursera, etc. Assessment with Score/Credit and Certificate is mandatory.

List of Open Elective Papers	
Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Campus to Corporate How to start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
	Courses offered by the Departments to other Programmes

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
Electives / DSE-I	Course Code	Title
	20CPAE01	Business Law and Correspondence
	20CPAE02	Business Communication
	20CPAE03	Banking and Insurance Laws
Electives / DSE-II	20CPAE04	Financial Management
	20CPAE05	Customer Relationship Management
	20CPAE06	Business Finance
Electives / DSE-III	20CPAE07	Auditing and Assurance
	20CPAE08	Organizational Behavior
	20CPAE09	Entrepreneurial Development
Electives / DSE-IV	20CPAE01	Business Intelligence
	20CPAE02	Management Concepts
	20CPAE03	Enterprise information system


Syllabus Coordinator


BOS-Chairman/Chairperson


Academic Council - Member Secretary

Abstract of

Scheme of Examination

(For the students admitted during the academic year 2020 - 2021 and onwards)

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ AECC-II (MIL)	2	3	6	100	200
Part II	English/ AECC-I	2	3	6	100	200
Part III	Core / DSC			74 - 80		2600 (2000-2200 + 400-600)
	Allied / GE			14 - 20		
	Open Electives / AEE	2	4	8	100	200
	Electives / DSE	4	4	16	100	400
PART I + II + III				130		3600
Part IV	Lang. (BCT/AT #)	2	1	2\$	100	200**
	EVS & EI / AECC-III #	2	1	2	100	200**
	Value Added Course	3	1	3\$	-	-
	Skill Based / PACE / SEC @	3	1	3	100	300**
	Life Skills / SEC @	2	2	4	100	200**
	Self-Study Course / DSC	1	3	3\$	100	100**
	Internship/ Institutional Training/ Mini-Project (Summer Courses #)	2	1	2\$	100	200**
Part V	@ Extension (NSS / NCC / Sports / YRC / SIS/ Other)	1	1	1	100	100**
	Total			140 + (10 Extra Credits)		3600 +(1300**)

Note:

- **Four core courses are mandatory in MOOC Portal**
- **Minimum 20 and Maximum 24 Credit/Semester (except for VI Sem)**
- **VI Semester will have 12 To 16 Credit (Core/DSE Papers Only)**

Sri Ramakrishna College of Arts and Science, Coimbatore

UG Courses – Scheme of Evaluation (Internal & External Components)

Passing Minimum: 40% (Internal: 40% + External: 40%)

(For the students admitted during the academic year 2020 - 2021 and onwards)

Internal / External Assessment	Course Category						
	Languages		Theory Courses		Practical Courses		Project / Mini Project / Institutional Training
	Tests (2 Tests each 25 Marks)	50	Tests (2 Tests each 25 Marks)	50	Tests (2 Tests each 25 Marks)	50	
Internal (40 Marks)	Seminar / Book or Article Review / Panel Discussion / Group Discussion	10	<ul style="list-style-type: none"> Assignment(video/audio/text) (or) Case Study(or) Book or Article Review (or) Contextual/Mini Project (or) Group Discussion Special Component if any. (Any 2 each 10 Marks)	20	Attendance (Regularity)	20	Reviews/Seminar (2 Reviews each 25 Marks)
	Reading / Listening Skills	10					Poster / Paper Presentation in Conferences / Seminar / Symposium / Journal / Patent / Copy Right
	Writing Skills	10	Seminar (Oral / Video)	10	Observation & Demonstration	20	Tool / Product Demonstration
	Quiz	10	Quiz / Analytical Ability Test	10			
	Activity / Skill Development	10	Activity / Skill Development	10	Quiz / Debugging	10	Documentation
	Total	100	Total	100	Total	100	Total
Converted To 40 Marks		Converted To 40 Marks		Converted To 40 Marks		Converted To 40 Marks	
External (60 Marks)	Comprehensive Sem. Exam : 60 Marks		Comprehensive Sem. Exam : 60 Marks		Comprehensive Sem. Exam : 60 Marks		Comprehensive Sem. Exam : 60 Marks
	(Online : 10 Marks + Descriptive Theory : 50 Marks)		(Online : 10 Marks + Descriptive Theory : 50 Marks)		(Prg/Exp.: 40 Marks + Record : 10 Marks + Viva : 10 Marks)		(Presentation : 20 Marks + Dissertation : 20 Marks + Viva : 20 Marks)
Total	100 Marks		100 Marks		100 Marks		100 Marks

TEACHING LEARNING PROCESSES

Teaching and learning in this programme involves classroom lectures as well tutorials. In order to achieve the focussed objective the Teaching and learning includes a variety of delivery methods like lectures, tutorials, assignment, case study, group discussions, seminars, guest lectures, topics beyond syllabus and field visits. The tutorials allow a closer interaction between the students and the teacher as each student gets individual attention. In tutorials, the teacher can keep track of each student's progress and address her/his individual difficulties.

Activity based learning will be adopted in the form of quizzes through Kahoot, Hot potatoes, Plickers, Quizmo, Quizlet, mentee meter, crossword puzzle and other apps. Written assignments and projects submitted by students as part of the course are also discussed in tutorials. Some courses also have a laboratory component and some require the students to undertake an independent research project and submit a written report at the end of the project. Research projects will encourage independent thinking among students and prepare them to carry out research on their own after completion of the degree. Students will be assigned regular home assignments and will be tested periodically through quizzes and class tests to ensure that they have properly learnt the course material.

ASSESSMENT METHODS

Alignment of Programme Learning Outcomes and Course Learning Outcomes:

The assessment of learners' achievement in B Com-Professional Accounting will be aligned with the following:

- Programme learning outcomes (graduate descriptors)
- Course learning outcomes (qualification descriptors)

Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations, assignments, practical assignment laboratory reports; observation of practical skills; individual project reports, case-study reports, oral presentations, including seminar presentation; viva voce interviews, computerised adaptive testing, peer and self-assessment etc.

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CPA101	Principles and practice of Accounting I	DSC	60	-	-	4	A(T)

PREAMBLE / COURSE OBJECTIVE

This course helps to gain working knowledge of the principles and procedures of accounting and their application to different practical situations. To gain the ability to solve the problems.

DEPARTMENT OFFERING

B.Com with Professional Accounting

PREREQUISITE

Higher Secondary Level – Journal, Ledger Final Accounts.
Bridge Course – If not studied in Higher Secondary Level


EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Illustrate the concepts and convention of accounting and basic accounting frame work	Remember
CO2	Construct the financial statement for the companies	Understand
CO3	Apply the concept of accounting to make effective financial decisions	Apply
CO4	Gain working knowledge of principals and procedures of accounting and their application in different business situation	Apply
CO5	Propose income and expenditure statement of the organization.	Apply



SYLLABUS**UNIT I****12 HOURS****Basics of Book Keeping – Needs of Accounting**

Fundamentals of book keeping, Meaning, Definition of Accounting, Methods of Accounting, Types of Accounting, Accounting Rules. – Accounting concepts and conventions: Meaning and Classification, Accounting Equation, Rules of Accounting Equation – Journal, ledger, posting from journal to ledger, subsidiary books, Methods of recording and posting. – Trial balance - Errors and their rectification.

UNIT II**12 HOURS****Final Accounts & Reconciliation Statement**

Preparation of Final Accounts of sole trader - Trading, Profit & Loss a/c and Balance sheet (with adjustments) - Bank reconciliation statement: Methods and Proforma (BRS) - Reconciliation between Cash Book and Pass Book - Problems relating to the preparation of Bank Reconciliation Statement.

UNIT III**12 HOURS****Bills of Exchange**

Bills of Exchange: Introduction, Definition, Bills of Exchange including Accommodation Bills – Account current: Meaning, Procedure for calculating days of Interest – Methods - Product Method, Red Ink Interest, Interest Table Method and Daily Balance Method - Average due date - determination of due date, calculation of interest.

UNIT IV**12 HOURS****Accounting for Special Transactions**

Consignment - Joint venture –Meaning, Model Journal Entries in Consignment Book- Difference between consignment & Sales & Joint venture, Meaning, Model Journal Entries – Methods of recording Joint Venture Transactions, Conversion of Consignment to Joint Venture.

UNIT V**12 HOURS****Accounts for Non trading Concern**

Meaning of Non-Profit Organization and Non Trading Concern – Treatment - Receipts and Payments Account – Income and Expenditure method – Preparation of Opening and Closing Balance Sheet – Steps to prepare Income and Expenditure Account and Balance Sheet.

DISTRIBUTION OF MARKS:**Theory: 20%****Problem: 80%**

TEXT BOOKS

1. T.S.Reddy and A.Murthy, "*Financial Accounting*", Margham Publications, Chennai, 10th Revised Edition 2018.

REFERENCE BOOKS

1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "*Principles of Accountancy*", S.Chand & Company Ltd, New Delhi, 2013
2. T.S Grewal, "*Introduction to Accountancy*", S.Chand & Company Ltd, New Delhi, 2014 .
3. S.PJain & K.L. Narang, "*Advanced Accountancy*", Kalyani Publishers, NewDelhi, Volume-I, 18th Revised Edition, 2014.
4. M.A.Arulanandan and K.S.Raman, "*Advanced Accountancy*" Himalaya Publishing House, New Deli, 6th revised edition 2017
5. Foundation Course Study Material – ICAI – 2018

WEB RESOURCES

1. <https://www.mbacrystalball.com>
2. <https://www.toppr.com>
3. <http://ravindravarmadatla.blogspot.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low



ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

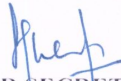
Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Assignment (Video / Audio / Text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total Marks	100



PREPARED BY
(Course Coordinator)



APPROVED BY
(BOS Chairman)



MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CPA102	BUSINESS ETHICS AND COMMERCIAL KNOWLEDGE	DSC	60	-	-	4	A(T)

PREAMBLE / COURSE OBJECTIVE

This course helps to ensure Business communication skills to student to survive in a Competitive and global environment with ethical Practices.

DEPARTMENT OFFERING

B.Com with Professional Accounting

PREREQUISITE

Higher Secondary Level – Commerce, Accountancy.

Bridge Course – If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Gain knowledge on the basics principles of Economic and Non-Economic activities of business.	Remember
CO2	Develop the skills of ethical decision making in business environment.	Understand
CO3	Analyze the different types of credit offered by the various financial institutions in India.	Apply
CO4	Evaluate the importance for business and the community of the ethical conduct.	Apply
CO5	Examine their own values and the importance of the ethical dimension in business and workplace dimension	Apply

SYLLABUS**UNIT I****12 HOURS****Introduction to Business**

Nature of Business, Profession and Employment - Objective of Business - Business and Commercial Knowledge - Economic and Non - Economic activities.

UNIT II**12HOURS****Business Environment**

Micro and Macro Environment - Elements of Micro Environment - Consumer / Customer - Competitor - Organization - Market - Supplier - Intermediaries - Elements of Macro Environment - Demographic - Economic- Political - Legal - Sociocultural - Technological - Global Environment.

UNIT III**12 HOURS****Organizations Facilitating Business**

Indian Regulatory Bodies - SEBI - RBI - IRDA - CCI - Indian Development Banks - IFCI - IDBI - SIDBI - EXIM - NABARD.

UNIT IV**12 HOURS****Introduction Business Ethics**

Business ethics - nature, purpose of ethics, code of ethics- Managing Ethics- meaning and types - Framework of organizational theories and sources - ethics across culture - Factors influencing business ethics - Ethical decision making - Ethical values and stakeholders- Ethics and profit.

UNIT V**12 HOURS****Framing Business Ethics**

Corporate Governance - Structure of Boards- reforms in Boards - Compensation issues - Ethical leadership.

TEXT BOOKS

1. S.A.Sherlekar, K.G.Bhat, " Ethics in Management", Himalaya Publishing House, 2016.
2. E.Gordon & K.Natarajan, Financial Markets and Institutions, Himalaya Publishing House, Third Edition, 20

REFERENCE BOOKS

1. Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi, 2003.



WEB RESOURCES

1. <https://www.mbacrystalball.com>
2. <https://www.toppr.com>
3. <http://ravindravarmadatla.blogspot.com>

MAPPING WITH PROGRAM OUTCOMES

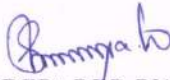
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low


ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Assignment (Video / Audio / Text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total Marks	100


PREPARED BY
 (Course Coordinator)


APPROVED BY
 (BOS Chairman)


MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CPA103	Non Lab Practical I Business Documentation	DSC	33	-	-	3	A (P)

PREAMBLE / COURSE OBJECTIVE

To become familiar with various business documents and acquire practical knowledge, which improves over all skill and talent.

DEPARTMENT OFFERING

B.Com with Professional Accounting

PREREQUISITE

Higher Secondary Level – Commerce, Accountancy.
Bridge Course – If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Analyze the different types of forms and fill those forms.	Remember
CO2	Execute the procedures for filling up the Banking and Insurance Documents.	Understand
CO3	Prioritize about the process of Incorporation of Company.	Apply
CO4	Summarize the practical knowledge on the tax procedure.	Apply
CO5	Know the Procedure and to Prepare the application form in online for GST.	Apply



SYLLABUS**UNIT I****6 HOURS****Basic Business Documents:**

Trade License under shops and Establishment Act – Labor license from department of labor – Pollution, Health Licenses – Quotation – Invoice form and preparation – Computation of Simple Interest, Compound Interest and EMI – Way Bill used during transport – Debit Note – Credit Note – Complaint in a consumer forum.

UNIT II**6 HOURS****Finance, Banking and Insurance Documents:**

Promissory Note – Bill of Exchange – Cheque – Pay in Slip – Withdrawal form – Account opening and Nomination form from KYC – Deposit form and Deposit Receipts – Loan application Form – Insurance Proposal form and Insurance Policy – ATM Card Application form – Credit appraisal Report – Insurance agency application procedure – ESI / PF membership form.

UNIT III**7 HOURS****Documents for Incorporation:**

Memorandum of Association – Articles of Association – Certificate of Incorporation – Prospectus – Certificate of Commencement of Business – Annual Report – Audit Report. Chairman's Speech – Partnership deed – Society / Trust Registration Form – Complaint under right to Information Act.

UNIT IV**7 HOURS****Documentation of Taxation:**

PAN Application under Income Tax Act – TAN application under Income Tax Act – Form 16 to be issued by employer – TDS and Certificate u/s 15 – Income tax payment challans – Income tax returns including TDS.

UNIT V**7 HOURS****Documentation of GST:**

GST Registration – GST dealer and application and License – Regulation under GST – Returns – Tax Payment – Documentation of GST.

TEXT BOOKS

1. T.S.Reddy& Dr. A. Murthy, *CorporateAccounting*, Margham Publications, 23rd revised edition 2017.

REFERENCE BOOKS

1. T.S.Reddy&A.Murthy-*FinancialAccounting*-MarghamPublishers-2012
2. Gaurand Narang- *IncomeTax Lawand Practice*-KalyaniPublications.-2019

WEB RESOURCES

1. www.tutorialpoint.com

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Attendance Regularity	20
Observation or Demonstration	20
Quiz/ Debugging	10
Total Marks	100

PREPARED BY
(Course Coordinator)

APPROVED BY
(BOS Chairman)

MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20ESA01	ENVIRONMENTAL STUDIES	AECC - III	26	-	-	1#	Theory

PREAMBLE/ COURSE OBJECTIVE

1. To recognize the major concepts of ecosystem and have in-depth understanding of environmental interactions and alternate energy resources.
2. To realize the effects of various environmental pollutants and measures to control pollution.
3. To identify the environmental social issues and develop problem – solving skills using scientific techniques.
4. To be aware of human population growth among the nations and the significance of human rights.

DEPARTMENT OFFERING

Biotechnology

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Skill Development

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the principles of ecology and major concepts in environmental sciences.	Remember
CO2	Interpret the key concepts in Environmental pollution that apply to air, land and water issues on a global scale and population growth.	Understand
CO3	Investigate the polluted environment area and document the risks and formulate a design for the environmental health.	Analyze
CO4	Identify the Socio- Environmental issues and apply the related analysis for the protection of environment.	Apply
CO5	Describe the human rights and welfare and role of information technology in the environment.	Analyze

SYLLABUS

UNIT I

4 HOURS

Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness. Introduction to Renewable and Nonrenewable sources – Uses of alternate energy sources.

UNIT II

6 HOURS

Ecosystems - Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Food chains, food webs and ecological pyramids. Types of ecosystem - Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Biodiversity – Levels – Patterns – Threats – Biodiversity services.

UNIT III

5 HOURS

Environmental Pollution – Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Nuclear hazards. Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Disaster management : floods, earthquake, cyclone and landslides.

UNIT IV

6 HOURS

Social Issues and the Environment Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Environmental Issues in Coimbatore District (Noyyal River, Dye Industries and Agricultural issues). Environmental ethics : Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents. Environment Protection Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation.

UNIT V

5 HOURS

Human Population and the Environment - Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights - Women and Child Welfare, Role of Information Technology in Environment and human health.

***Activity – Documentation about Impacts of pollutants in Environment/ Socio – Environmental Issues.**

TEXT BOOKS

- A. Erach Bharucha. "Textbook for Environmental Studies for Undergraduate Courses", 2nd edition, University Grants Commission, New Delhi and Bharati Vidyapeeth Institute of Environment Education and Research, Pune, University Press, Revised edition.

REFERENCE BOOKS

- A. M P Poonia and S C Sharma "Environmental Studies - Concepts, Impacts, Mitigation and Management", 2nd edition, Khanna Book Publishing, 2017.

- B. R Rajagopalan "Environmental Studies", 3rd edition, Oxford University Press, 2015.
 C. Dr D K Asthana and Dr Meera Asthana, Text Book of Environmental Studies, Revised edition, S Chand and Company, 2010.
 D. Shashi Chawla "A Text Book of Environmental Studies", 1st edition, Tata McGraw Hill, 2012.

WEB RESOURCES

- A. <https://ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
 B. <https://play.google.com/books/reader?id=ZHsoDwAAQBAJ&hl=en&pg=GBS.PP1>
 C. <http://www.nacwc.nic.in> (Suggested by UGC)
 D. <http://www.opcw.org> (Suggested by UGC)

MAPPING WITH PROGRAM OUTCOMES


COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	-	-	-	-	-	-	-	-	M
CO2	-	-	-	-	-	-	-	-	M
CO3	-	-	-	-	-	-	-	-	L
CO4	-	-	-	-	-	-	M	-	-
CO5	-	-	-	-	-	-	M	-	-

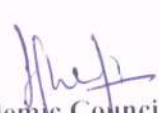
S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA).

Verified and Approved by


 Course Coordinator
 (Dr Jayasheela D)


 Academic Council
 Member Secretary

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20LSA01	Life Skills-I	SEC	40	-	-	2	Theory

PREAMBLE / COURSE OBJECTIVE

This course aims at enhancing students' communication skills, identifying and eradicating common communication problems, learning to communicate through digital media, making them understand the significance of presentation skills and team skills to get adapted to the situations as an individual and as a team.

DEPARTMENT OFFERING

TIP Center

PREREQUISITE

HigherSecondaryCompletion

EXPECTED SKILL

Communication Skills and Professional Skills

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Listen and read effectively	Understand
CO2	Speak fluently with right non-verbal cues	Apply
CO3	Write clearly and use e-resources effectively	Apply
CO4	Present effectively using appropriate tools	Apply
CO5	Appreciate and demonstrate team skills	Analyze



SYLLABUS**UNIT I Communication Skills****8 Hours**

Listening Skills- Listening and comprehension, Techniques of effective listening, Barriers to listening, TED talks, Audio clip gap fill exercises.

Reading Skills - Reading comprehension, Techniques of effective reading, Reading newspaper articles, Vocabulary enhancement.

UNIT II Communication Skills**8 Hours**

Speaking Skills - Pronunciation and accent, Extempore speaking, Creative speaking, Common errors in speaking, Record your talk, Tongue twisters.

Non - Verbal Communication - Do's and Don'ts of non - verbal communication, Eye - contact, Facial expression, Importance of gestures and postures, Rapport building.

UNIT III Communication Skills**8 Hours**

Writing Skills - Structure, sequence and clarity in writing, E - mail writing, Letter writing.

Digital Literacy - Role of digital literacy in professional life, Effective use of e - resources, Digital contents for equipping knowledge, Effective use of social media, Ethics and etiquettes of social media.

UNIT IV Professional Skills**8 Hours**

Presentation Skills - Knowing the purpose and audience, Usage of presentation tools, Types of presentation, Creating content, Sign posting.

Team Skills - Trust and Collaboration-importance of trust in creating a collaborative team, Spirit of teamwork, Strategies to overcome the fear of being judged.

UNIT V Professional Skills**8 Hours**

Team Skills - Listening as a team skill Listening as a team member and team leader, Brainstorming - use of group and individual brainstorming techniques to promote idea generation, Social and cultural etiquette, Internal communication - use of various channels of transmitting information including digital and physical, to team members.

Total Periods: 40**TEXT BOOKS**

1. Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi.
2. Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC

REFERENCE BOOKS

1. New English File – Clive Oxenden, Christina Latham- Koenig, Paul Seligson 3rd Edition
2. New Headway –Liz and John Soars – 4th Edition
3. Business Result – David Grant, Jane Hudson & Robert McLarty 1st Edition

4. Peter S J, Francis. *Soft Skills and Professional Communication*. Tata McGraw Hill Education Pvt. Ltd., 2012. Print.

WEB RESOURCES

1. <https://busyteacher.org/>
2. <https://en.islcollective.com/>
3. <https://www.englishclub.com/grammar/>
4. <https://www.fearlesspresentations.com/a-few-good-presentation-skill-websites/>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S - Strong; M - Medium; L - Low

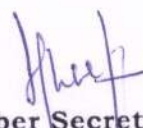
ASSESSMENT PATTERN (if deviation from common pattern)

- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 40 %
- External Assessment



Prepared & Verified by
Dr T Nagaprakash

Approved by



Member Secretary
Academic Council

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CPA201	PRINCIPLES AND PRACTICE OF ACCOUNTING II	DSC	60	-	-	4	A

PREAMBLE / COURSE OBJECTIVE

This course helps to gain the knowledge of financial accounting, accounting procedures and documentation involved in financial accounting system.

DEPARTMENT OFFERING

B Com with Professional Accounting

PREREQUISITE

Higher Secondary Level – Journal, Ledger Final Accounts.

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the concept of depreciation, reserves and provisions	Remember
CO2	Schedule the conceptual frame work in preparing single entry and self-balancing system	Understand
CO3	Compute the sub lease calculation and accounting for royalties	Apply
CO4	Prepare branch accounts and apportionment of departmental expenses	Apply
CO5	Distinguish the concepts of hire purchase and installment systems and construct accounting entries.	Apply

SYLLABUS**UNIT I****12 HOURS****Depreciation**

Concept of Depreciation- Meaning, Objectives, Causes - Methods of Depreciation - Straight Line Method, Written Down Method, difference between Straight Line Method and Written Down Value Method - Annuity Method and Sinking Fund Method - Insurance Policy Method - Reserves & Provisions.

UNIT II**12HOURS****Royalty**

Royalties - Meaning - Treatment in Final Accounts - Accounting Treatment - Sub lease - Meaning - Accounting Treatment - Strike - Lockout- Valuation of Inventories.

UNIT III**12 HOURS****Self-Balancing & Sectional Balancing**

Journal Entries for Self-Balancing System - Self Balancing Accounts-Single Entry Systems-Statement of Affairs Method, Features - Difference between Single Entry and Double Entry, Difference between Statement of Affairs and Balance sheet - Statement of Affairs Method and Conversion Method.

UNIT IV**12 HOURS****Department and Branch Accounts**

Departmental Accounts -Meaning - Need - Distinction between Department and Branches - Methods and Techniques - Transfer at Cost (or) Selling Price - Branch Accounts - Types of Branches, Methods (Excluding foreign Branches).

UNIT V**12 HOURS****Hire Purchases and Installment**

Hire Purchase System - Definition - Difference between Hire Purchase and Installment Systems - Accounting Treatment for Hire Purchase System - Installment Purchase System- Meaning - Accounting Treatment.

DISTRIBUTION OF MARKS:**Theory:****20%****Problem:****80%**

TEXT BOOKS

1. T.S.Reddy and A.Murthy, "*Financial Accounting*", Margham Publications, Chennai, 10th Revised Edition 2018.

REFERENCE BOOKS

1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "*Principles of Accountancy*", S.Chand & Company Ltd, New Delhi, 2013
2. T.S Grewal, "*Introduction to Accountancy*", S.Chand & Company Ltd, New Delhi, 2014
3. S.PJain & K.L. Narang, "*Advanced Accountancy*", Kalyani Publishers, NewDelhi, Volume-I, 18th Revised Edition, 2014.
4. M.A.Arulanandan and K.S.Raman, "*Advanced Accountancy*" Himalaya Publishing House, New Deli, 6th revised edition 2017
5. Foundation Course Study Material – ICAI – 2019

WEB RESOURCES

1. <https://www.mbacrystalball.com>
2. <https://www.toppr.com>
3. <http://ravindravarmadatla.blogspot.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Assignment (Video / Audio / Text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total Marks	100


PREPARED BY
(Course Coordinator)


APPROVED BY
(BOS Chairman)


MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CPAE01	BUSINESS LAW AND CORRESPONDENCE	DSC	60	-	-	4	A

PREAMBLE / COURSE OBJECTIVE

This course helps to test the general comprehension of elements of mercantile law and to develop communication skills and to practice good ethics in business

DEPARTMENT OFFERING

B.Com with Professional Accounting

PREREQUISITE

Higher Secondary Level – Commerce, Accountancy.

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Enumerate the basic principles of law of contract.	Remember
CO2	Estimate legal frame work and legal issues in business environment and how the sales of goods Act affect the business world.	Understand
CO3	Develop creative, analytical thinking and legal reasoning skills in Indian Partnership Act and the law in real life situations	Apply
CO4	Differentiate between the various methods of communication	Apply
CO5	Analyze appropriate communication skills across setting, purpose and audience	Apply

SYLLABUS**UNIT I****12 HOURS****Law of Contract**

Law –Meaning –Law of Contract –Essential Elements of Valid Contract –Types of Contracts –Offer –Legal Rules Relating to Offer –Acceptance–Essentials of Valid Acceptance –Revocation of Offer and Acceptance- Consideration –Essentials of Valid Consideration –Capacity to Contract–Law relating to Minor, Unsound Mind–Persons Disqualified by Law- Performance of Contract–Modes of Performance –Quasi-Contract –Discharge of Contract –Modes of Discharge–Remedies for Breach of Contract.

UNIT II**12 HOURS****Sale Of Goods Act 1930**

The Sale of Goods Act, 1930: Formation of Contract of Sale – Sale and Agreement to Sell – Capacity to Buy and Sell – Document of Title of Goods - Conditions and Warranties –Principal of Caveat Emptor and its Limitations - Transfer of Ownership and Delivery of Goods- Rights of Unpaid Seller.

UNIT III**12 HOURS****Indian Partnership Act 1932**

Nature and Essentials of Partnership –Duration of Partnership – Kinds of Partners – Registration of Firm – Effects of Non-Registration – Rights and Duties of Partners-Relation of Partners to Third Parties – Liability of Partners – Registration and Dissolution Firm.

UNIT IV**12 HOURS****Business Communication**

Business Communication: Meaning – Importance of Effective Business Communication Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT V**12 HOURS****Business Communication Skills**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters. . Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

TEXT BOOKS

1. N.D.Kapoor, "Business Laws" Sultan Chand and Sons, New Delhi, 2016. 6th Edition.
2. Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 13th revised edition (reprint 2017) .

REFERENCE BOOKS

1. R.S.N.Pillai and Bagavathi "Business Law" S.Chand and Company, New Delhi, 3rd Edition. 2015.
2. M.C.Kuchaal "Mercantile Law" Sultan Chand and Sons, New Delhi, 6th Edition 2015.
3. CA Foundation Study Material – ICAI - 2018

WEB RESOURCES

1. <https://www.mbacrystalball.com>
2. <https://www.toppr.com>
3. <http://ravindravarmadatla.blogspot.com>

MAPPING WITH PROGRAM OUTCOMES

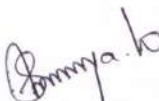
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Assignment (Video / Audio / Text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total Marks	100


PREPARED BY
(Course Coordinator)


APPROVED BY
(BOS Chairman)


MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20MATCG06	QUANTITATIVE TECHNIQUES - II	GE	55	-	-	4	A

PREAMBLE / COURSE OBJECTIVE

This course aims at facilitating the students to understand the basic concepts in Statistics, concepts of probability and basic probability distributions.

DEPARTMENT OFFERING

PG & Research Department of Mathematics

PREREQUISITE

Higher Secondary Level – Basic knowledge in Statistics

Bridge Course – If not studied in Higher Secondary Level

EXPECTED SKILL

Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain the basics of statistics and represent data using suitable diagrams	Understand
CO2	Solve problems on central tendencies and dispersion	Apply
CO3	Analyze data using Correlation and Regression	Analyze
CO4	Explain the types of Index Numbers	Understand
CO5	Apply the concepts of probability and probability distributions	Apply

SYLLABUS**UNIT I****11 HOURS**

Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution – Basic principles of Sampling theory – Errors in sample survey – Types of sampling – determination of sample size.

UNIT II**12 HOURS**

Measures of Central Tendency – Simple and weighted Mean, Median, Mode, Geometric mean and Harmonic mean – Properties and uses – Simple problems.

Measures of Dispersion – Quartile Deviation and Standard deviation – Simple problems.

UNIT III**11 HOURS**

Correlation – Meaning and definition – Scatter diagram – Pearsons's correlation co-efficient – Computation and Interpretation – Rank Correlation – Simple problems.

Regression – Meaning of regression and linear prediction – Regression in two variables – Uses of regression – Simple problems.

UNIT IV**10 HOURS**

Index Numbers – Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses – Simple problems.

UNIT V**11 HOURS**

Probability – Definition – Basic concepts – Addition theorem – Multiplication theorem (Simple problems).

Probability distributions – Binomial, Poisson and Normal distributions (Concepts only).

TEXT BOOKS

- A. Navnitham Pa : "Business Mathematics and Statistics (B.Com)" S. Chand & Co. Ltd reprint 2017.

REFERENCE BOOKS

- A. R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. Ltd, 1st edition 1984, Reprint 2016.
- B. S. P. Gupta : "Statistical Methods" 1st Edition 1969, Reprint 2017.

WEB RESOURCES

- A. <https://sydney.edu.au/content/dam/students/documents/mathematics-learning-centre/introduction-to-descriptive-statistics.pdf>
- B. <http://moirabaricollegeonline.co.in/attendance/classnotes/files/1589856922.pdf>
- C. https://www.stat.pitt.edu/stoffer/tsa3/intro_prob.pdf

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	-	L	-	-	-	-	S	-
CO2	-	L	-	-	-	-	S	-
CO3	-	L	-	-	-	-	S	-
CO4	-	L	-	-	-	-	S	-
CO5	-	L	-	-	-	-	S	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.


Dr RAMYA K
 (Course Coordinator)


Dr JAYASHEELA D
 (Academic Council -Member Secretary)


Dr UMA N
 (BOS Chairperson)

SYLLABUS

Module No.	Topic	Total Hours
1.	Entrepreneurial Thinking	2
2.	Innovation Management	2
3.	Design Thinking	2
4.	Opportunity Spotting / Opportunity Evaluation	2
5.	Industry and Market Research	2
6.	Innovation Strategy and Business Models	2
7.	Financial Forecasting	2
8.	Business Plans/ Business Model Canvas	3
9.	Entrepreneurial Finance	2
10.	Pitching to Resource Providers / Pitch Deck	3
11.	Negotiating Deals	2
12.	New Venture Creation	2
Total Hours		26

TEXT BOOKS

- A. Arya Kumar "Entrepreneurship – Creating and leading an Entrepreneurial Organization", Pearson, Second Edition (2012).
- B. Christopher Golis "Enterprise & Venture Capital", Allen & Unwin Publication, Fourth Edition (2007).
- C. Emrah Yayici "Design Thinking Methodology", Artbiztech, First Edition (2016).
- D. Thomas Lock Wood & Edgar Papke "Innovation by Design", Career Press.com, Second Edition (2017).

REFERENCE BOOKS

- A. Andrew J. Dubrin "Leadership – Research Findings, Practice & Skills", Biztantra Publishers, Fourth Edition (2007).
- B. Jonathan Wilson "Essentials of Business Research", Sage Publication, First Edition (2010).

WEB RESOURCES

- A. <https://blog.forgeforward.in/tagged/startup-lessons>
- B. <https://blog.forgeforward.in/tagged/entrepreneurship>
- C. <https://blog.forgeforward.in/tagged/minimum-viable-product>
- D. <https://blog.forgeforward.in/tagged/minimum-viable-product>
- E. <https://blog.forgeforward.in/tagged/innovation>
- F. <https://www.youtube.com/watch?v=8vdEyL7uKXs&list=PLmP9QrmTNPqBEvKbMSXvwlwn7fdnXe6Lw>

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20EIA01	Entrepreneurship & Innovation	AECC-III	26	-	-	1#	Theory

PREAMBLE / COURSE OBJECTIVE

Students acquire the knowledge and skills needed to manage the development of innovations, to recognize and evaluate potential opportunities to monetize these innovations, to plan specific and detailed methods to exploit these opportunities, and to acquire the resources necessary to implement these plans. Topics include entrepreneurial thinking; innovation management; opportunity spotting and evaluation; industry and market research; business strategy; business models and business plans; financial forecasting and entrepreneurial finance; pitching to resource providers and negotiating deals; and launching new ventures.

DEPARTMENT OFFERING

Corporate Secretaryship

PREREQUISITE

Higher Secondary (+2 Pass).

EXPECTED SKILL

Interested to become an Entrepreneur / Innovator / Design thinker

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Think critically and creatively about the nature of business opportunities, resources, and industries.	Remember
CO2	Delineate the processes by which innovation is fostered, managed, and commercialized.	Understand
CO3	Effectively and efficiently evaluate the potential of new business opportunities.	Apply
CO4	Assess the market potential for a new venture, including customer need, competitors, and industry attractiveness.	Apply
CO5	Develop a business model for a new venture, including revenue, margins, operations, working capital, and investment.	Apply

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	L	-	-	-	-	S
CO2	S	S	-	-	-	M	-	-	S
CO3	S	S	-	-	S	-	M	-	S
CO4	S	S	S	-	-	-	-	L	-
CO5	S	S	-	S	-	S	-	M	-

S- Strong; M-Medium; L-Low

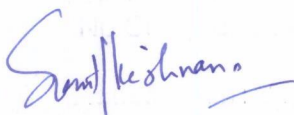
ASSESSMENT PATTERN


To Successfully Complete the course, Students must achieve a passing grade of 40% in the Comprehensive Internal Examination.

Extra Credit Course

* No Comprehensive Examination only Continuous Internal Assessment

Assessment Type	Topic	Marks
Assignment	Strategic Innovation	20
Group Discussion/ Presentation	Design Thinking	10
Objective Type	MCQ (CIA 1)	20
Assignment	Market Research	10
Group Discussion/ Presentation	Pitch Deck / Business Plan (Presentation)	20
Descriptive Type	Model Test (4 Questions * 5 Marks)	20
Total		100 Marks


Prepared by
Dr D Santhanakrishnan


Verified by
Dr D Santhanakrishnan

Approved by


Member Secretary
Academic Council

SEMESTER 2

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20LSA02	Life Skills-II	SEC	40	-	-	2	Theory

PREAMBLE / COURSE OBJECTIVE

This course aims at

- Developing essential skills to influence and motivate others
- Creating and maintaining an effective and motivated team to work for the society
- Nurture a creative and entrepreneurial mindset and Explore desired career opportunities
- Inculcating and practicing human values

DEPARTMENT OFFERING

TIP Center

PREREQUISITE

First Semester - Life Skills- I

EXPECTED SKILL

Leadership Skills/ Professional Skills/ Entrepreneurial Skills

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the skills, strengths and abilities of different leadership styles	Understand
CO2	Demonstrate the practical skills in conflict management and self management	Apply
CO3	Understand the basics of entrepreneurship and develop business plans	Apply
CO4	Explore sources of career opportunities	Apply
CO5	Become conscious practitioners of human values	Apply

SYLLABUS**UNIT I Leadership Skills****8 Hours**

Understanding leadership and its importance – meaning of leadership, significance of leadership required, characteristics of an ideal leader

Traits and Models of Leadership - leaders born or made, key characteristics of an effective leader, Leadership styles, perspectives of different leaders

Basic Leadership Skills – motivation, team work, negotiation, networking

UNIT II Managerial Skills**8 Hours**

Basic Managerial Skills - planning for effective management, organizing teams, recruiting and retaining talent, delegation of tasks, learning to coordinate, conflict management

Self-Management Skills - understanding self-concept, developing self-awareness, self-examination, self-regulation

UNIT III Entrepreneurial skills**8 Hours**

Basics of Entrepreneurship - meaning of entrepreneurship, classification and types of entrepreneurship, traits and competencies of entrepreneur

Creating Business Plan - problem identification and idea generation, idea validation, pitch making

UNIT IV Career Skills**8 Hours**

Group Discussion- meaning and methods, , procedure, simulation ,common errors

Exploring career opportunities – knowing yourself, personal characteristics, knowledge about the world of work, requirements of jobs including self-employment, sources of career information, preparing for a career based on potentials and availability of opportunities

UNIT V Universal Human Values**8 Hours**

Universal human values - love and compassion, truth, non-violence, righteousness, peace, service, renunciation (sacrifice)

TEXT BOOKS

- A.** Ashokan, M. S. (2015). Karmayogi: A Bibliography of E. Sreedharan. Penguin, UK.
- B.** Brown, T. (2012). Change by Design. Harper Business
- C.** Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press.
- D.** Goleman D. (1995). Emotional Intelligence. Bloomsbury Publishing India Private Limited
- E.** Kalam A. A. (2003). Ignited Minds: Unleashing the Power within India. Penguin Books India
- F.** Kelly T., Kelly D. (2014). Creative Confidence: Unleashing the Creative Potential within Us All. William Collins
- G.** Kurien V., & Salve G. (2012). I Too Had a Dream. Roli Books Private Limited
- H.** Livermore D. A. (2010). Leading with cultural intelligence: The New Secret to Success. New York: American Management Association

I. McCormack M. H. (1986). What They Don't Teach You at Harvard Business School: Notes From A Street-Smart Executive. RHUS

REFERENCE BOOKS

- A. O'Toole J. (2019) The Enlightened Capitalists: Cautionary Tales of Business Pioneers Who Tried to Do Well by Doing Good. HarperCollins
- B. Sinek S. (2009). Start with Why: How Great Leaders Inspire Everyone to Take Action. Penguin
- C. Sternberg R. J., Sternberg R. J., & Bales P. B. (Eds.). (2004). International Handbook of Intelligence. Cambridge University Press.

WEB RESOURCES

- A. Fries, K. (2019). 8 Essential Qualities That Define Great Leadership. Forbes. Retrieved 2019- 02-15 from <https://www.forbes.com/sites/kimberlyfries/2018/02/08/8-essentialqualities-that-define-great-leadership/#452ecc963b63>.
- B. How to Build Your Creative Confidence, Ted Talk by David Kelly - https://www.ted.com/talks/david_kelley_how_to_build_your_creative_confidence
- C. India's Hidden Hot Beds of Invention Ted Talk by Anil Gupta - https://www.ted.com/talks/anil_gupta_india_s_hidden_hotbeds_of_invention
- D. Knowledge@Wharton Interviews Former Indian President APJ Abdul Kalam - . "A Leader Should Know How to Manage Failure" <https://www.youtube.com/watch?v=laGZaS4sdeU>
- E. Martin, R. (2007). How Successful Leaders Think. Harvard Business Review, 85(6): 60.
- F. NPTEL Course on Leadership - <https://nptel.ac.in/courses/122105021/9>


MAPPING WITH PROGRAM OUTCOMES


COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									


S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 40 %
- **External Assessment**


Prepared & Verified by
Dr Thamarai selvan M


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