



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION  
SYLLABUS**

**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING**

**2024-2027 BATCH**

**I ,II & III Semester**



**DEPARTMENT OF BCOM (PA)**  
**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING**  
**OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)**  
**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**  
**2024-2027 BATCH and onwards**

| Semester            | Part                            | Course Code                        | Title of Course                                                    | Course Type | Instruction hours / week | Contact hours | Tutorial hours | Duration of Examination | Examination Marks |     |       | Credits |  |
|---------------------|---------------------------------|------------------------------------|--------------------------------------------------------------------|-------------|--------------------------|---------------|----------------|-------------------------|-------------------|-----|-------|---------|--|
|                     |                                 |                                    |                                                                    |             |                          |               |                |                         | CI A              | ESE | Total |         |  |
| I                   | I                               | TAM2301A/<br>HIN2301A/<br>FRE2301A | Language I –<br>Tamil Paper I/<br>Hindi Paper I/<br>French Paper I | L           | 4                        | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |  |
| I                   | II                              | ENG2301A                           | English Paper I                                                    | E           | 4                        | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |  |
| I                   | III                             | PC24C01                            | Principles ofAccounting                                            | CC          | 5                        | 73            | 2              | 3                       | 25                | 75  | 100   | 4       |  |
| I                   | III                             | PC23C02                            | Business Law                                                       | CC          | 5                        | 73            | 2              | 3                       | 25                | 75  | 100   | 4       |  |
| I                   | III                             | PC23C03                            | Business<br>Communication and<br>Ethics                            | CC          | 4                        | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |  |
| I                   | III                             | TH24A06                            | Quantitative<br>Techniques–<br>Mathematics                         | GE          | 6                        | 88            | 2              | 3                       | 25                | 75  | 100   | 5       |  |
|                     | Non Tamil Students              |                                    |                                                                    |             |                          |               |                |                         |                   |     |       |         |  |
| I                   | IV                              | NME23A1/<br>NME23B1                | Advanced Tamil I/<br>Basic Tamil I                                 | AEC         | 2                        | 28            | 2              | --                      | 100               | --  | 100   | 2       |  |
|                     | Students with Tamil as Language |                                    |                                                                    |             |                          |               |                |                         |                   |     |       |         |  |
| I                   | IV                              | NME23WS                            | Women Studies                                                      | AEC         | 2                        | 30            | -              | --                      | 100               | --  | 100   |         |  |
| I<br>to<br>V<br>Sem | VI                              | 24BONL1<br>24BONL2<br>24BONL3      | OnlineCourse I<br>OnlineCourse II<br>OnlineCourse III              | ACC         | -                        | -             | -              | -                       | -                 | -   | -     |         |  |
| I to<br>IV<br>sem   | VI                              | COM15SER                           | Community service 30<br>hours                                      | GC          | -                        | -             | -              | -                       | -                 | -   | -     | Gr      |  |

| Semester | Part | Course Code                   | Title of Course                                       | Course Type | Instruction hours / week | Contact hours | Tutorial hours | Duration of Examination | Examination Marks |       |       | Credits |
|----------|------|-------------------------------|-------------------------------------------------------|-------------|--------------------------|---------------|----------------|-------------------------|-------------------|-------|-------|---------|
|          |      |                               |                                                       |             |                          |               |                |                         | C A               | E S E | Total |         |
| II       | I    | TAM2302A / HIN2302A/ FRE2302A | Tamil Paper II / Hindi Paper II / French Paper II     | L           | 4                        | 58            | 2              | 3                       | 25                | 75    | 100   | 3       |
| II       | II   | ENG2302A                      | English Paper II                                      | E           | 4                        | 58            | 2              | 3                       | 25                | 75    | 100   | 3       |
| II       | III  | PC23C04                       | Financial Accounting                                  | CC          | 5                        | 73            | 2              | 3                       | 25                | 75    | 100   | 4       |
| II       | III  | PC24C05                       | Business Economics                                    | CC          | 5                        | 73            | 2              | 3                       | 25                | 75    | 100   | 4       |
| II       | III  | PC24C06                       | Marketing                                             | CC          | 4                        | 58            | 2              | 3                       | 25                | 75    | 100   | 3       |
| II       | III  | TH24A15                       | Quantitative Aptitude–Statistics                      | GE          | 6                        | 88            | 2              | 3                       | 25                | 75    | 100   | 5       |
| II       | IV   | NM24UHR                       | Universal Human Values and Human Rights               | AEC         | 2                        | 30            | -              | -                       | 100               | -     | 100   | 2       |
| II       | IV   | NME23B2* / NME23A2            | Basic Tamil II / Advance Tamil II                     | AE C        | SS                       |               |                |                         | 100               | -     | 100   | Gr.     |
| II       | VI   | NM23GAW                       | General Awareness                                     | AE C        | SS                       | -             | -              | -                       | 100               | -     | 100   | Gr      |
| I to IV  | VI   | COM15SER                      | Community Services (30 Hours)                         | GC          | -                        | -             | -              | -                       | -                 | -     | -     | -       |
| I to V   | VI   | 24BONL1<br>24BONL2<br>24BONL3 | Online Course 1<br>Online Course 2<br>Online Course 3 | ACC         | -                        | -             | -              | -                       | -                 | -     | -     | -       |

| SEM     | Part | Course Code                        | Title of the Course                                                        | Course Type | Instruction hours/week | Contact hours | Tutorial Hours | Duration of Examination | Examination Marks |     |       | Credits |
|---------|------|------------------------------------|----------------------------------------------------------------------------|-------------|------------------------|---------------|----------------|-------------------------|-------------------|-----|-------|---------|
|         |      |                                    |                                                                            |             |                        |               |                |                         | CA                | ESE | TOTAL |         |
| III     | I    | TAM2303A/<br>HIN2303A/<br>FRE2303A | Tamil Paper III/<br>Hindi Paper III/<br>French Paper III                   | L           | 4                      | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |
|         | II   | ENG2403A                           | English Paper- III                                                         | E           | 4                      | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |
|         | III  | PC23C07                            | Advanced Accounting                                                        | CC          | 4                      | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |
|         | III  | PC23C08                            | Corporate and Other Laws                                                   | CC          | 4                      | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |
|         | III  | PC24C09                            | Auditing and Assurance I                                                   | CC          | 4                      | 58            | 2              | 3                       | 25                | 75  | 100   | 3       |
|         | III  | PC23A01 /<br><br>PC24A02           | Principles of<br>Business Management /<br><br>Human Resource<br>Management | GE          | 5                      | 73            | 2              | 3                       | 25                | 75  | 100   | 5       |
| III     | III  | PC23SBP1                           | Accounting Automation –<br>Practical I                                     | SEC         | 3                      | 41            | 4              | -                       | 100               | -   | 100   | 3       |
| III     | III  | NM23DTG                            | Design Thinking                                                            | AEC         | 2                      | 30            | -              | -                       | 100               | -   | 100   | 2       |
| I - III | VI   | COM15SER                           | Community services 30<br>hours                                             | GC          | -                      | -             | -              | -                       | -                 | -   | -     | -       |
| I - V   | VI   | 24BONL1<br>24BONL2<br>24BONL3      | Online Course I<br>Online Course II<br>Online Course III                   | ACC         | -                      | -             | -              | -                       | -                 | -   | -     | -       |

#### Course Continuous Assessment

**GE – Generic Elective ESE–End Semester Examination**

**AEC – Ability Enhancement Course**

**ACC – Additional Credit Course**

**\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

**L- Language , E - English**

\* After class hours SS – Self Study

CC – Core Courses, CA – Continuous Assessment GE – Generic Elective ESE - End Semester Examination AECC – Ability Enhancing Compulsory Course SEC –Skill Enhancing Course , AEC -Ability Enhancement Courses , ACC - Additional Credit Course , GC - General Courses

## **Examination System**

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

### **Bloom's Taxonomy based Assessment Pattern**

#### **WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT**

##### **23-24 Batch onwards CA Question Paper Pattern and distribution of marks UG**

##### **CA Question from each unit comprising of**

Two question with a weightage of 1 Marks :  $6 \times 1 = 6$

One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $3 \times 3 = 9$

One question with a weightage of 10 Marks (Internal Choice at the same CLO level) :  $3 \times 10 = 30$

Total : 45 Marks

##### **ALC**

Section A (Paragraph answer) (4 out of 6)  $4 \times 4 = 16$

Marks Section B (Essay type) 1 out of 2 : 9

Marks

Total : 25 Marks

##### **End Semester Examination – Question Paper Pattern and Distribution of**

##### **Marks UG - Core and Allied courses:**

##### **ESE Question Paper Pattern: $5 \times 15 = 75$ Marks**

Question from each unit comprising of

Four question with a weightage of 1 Marks :  $20 \times 1 = 20$

One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $5 \times 3 = 15$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$

Total : 75 Marks

##### **ESE Question Paper Pattern:(for Accounts Paper) $5 \times 15 = 75$ Marks**

Question from each unit comprising of

Four question with a weightage of 1 Marks :  $20 \times 1 = 20$

One question with a weightage of 3 Marks :  $5 \times 3 = 15$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$

Total : 75 Marks

##### **End Semester for UG / PG - Advance Learner Courses**

Section A 5 questions out of 8 - open choice  $5 \times 5 = 25$  marks

Section B 5 questions out of 8 - open choice  $5 \times 10 = 50$  marks

Total : 75 marks

#### **Continuous Internal Assessment Pattern Theory**

CIA Test : 5 marks (conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85

days (Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5

marks Class Participation : 5

marks

Attendance : 3 marks

Total : 25 Marks

**Practical**

|                 |          |                 |
|-----------------|----------|-----------------|
| Lab Performance | :        | 7               |
| marksRegularity | :        | 5               |
| marks           |          |                 |
| Model Exam      | :        | 10 marks        |
| Attendance      | :        | 3 marks         |
| <b>Total</b>    | <b>:</b> | <b>25 marks</b> |

**ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

**Project:****Evaluation of Individual / Group Project & Viva Voce**

|            |   |                                                                     |          |
|------------|---|---------------------------------------------------------------------|----------|
| I Review   | - | Selection of the field of study, :<br>Topic & literature collection | 5 Marks  |
| II Review  | - | Research Design: & Data Collection                                  | 10 Marks |
| III Review | - | Analysis & Conclusion , Preparation of rough draft                  |          |
| Total      | : | 25 Marks                                                            |          |

**End semester examination:**

|                           |   |          |
|---------------------------|---|----------|
| Evaluation of the project | : | 25 Marks |
| Viva Voce                 | : | 50 Marks |
| Total                     | : | 75 Marks |

**Part IV****Introduction to Entrepreneurship/ Women Studies/ Value education/ Environmental Studies / Design****Thinking**

|                      |          |                  |
|----------------------|----------|------------------|
| Quiz                 | :        | 50 marks         |
| Assignment           | :        | 25marks          |
| Project / Case study | :        | 25 marks         |
| <b>Total</b>         | <b>:</b> | <b>100 Marks</b> |

**Professional English**

The course offered in alignment with TANSCH norms with 2 credits.

|                     |   |           |
|---------------------|---|-----------|
| Quiz (5 x 20 Marks) | : | 100 Marks |
|---------------------|---|-----------|

**Cyber Security I & II**

|            |   |          |
|------------|---|----------|
| Quiz       | : | 60 Marks |
| Case Study | : | 20 Marks |
| Poster     | : | 20 Marks |

**Attendance component**

91-100% attendance : 3 Marks

81-90% attendance : 2 Marks

75-80% attendance : 1 Marks

## RUBRIC ASSESSMENT TOOL ASSIGNMENT/QUIZ/SEMINAR

**Maximum - 20 Marks (Converted to 5 marks) – Scale 5 to 1**

| Criteria                           | 5 Marks                                                         | 4 Marks                                          | 3 Marks                                        | 2 Marks                                    | 1 Mark                  |
|------------------------------------|-----------------------------------------------------------------|--------------------------------------------------|------------------------------------------------|--------------------------------------------|-------------------------|
| <b>Focus Purpose</b>               | Clear                                                           | Shows good awareness                             | Shows awareness                                | Shows little Awareness                     | No awareness            |
| <b>Main idea</b>                   | Clearly presentation main idea.                                 | Main idea supported Throughout                   | connectivity to topic                          | Vague sense                                | No mainidea             |
| <b>Organization: Overall</b>       | Well planned                                                    | Good overall organization                        | Fair overall organization                      | There is a sense of organization           | No senseof organization |
| <b>Content</b>                     | Exceptionally well presented                                    | Well presented                                   | Fair presented                                 | Content is sound                           | Not good                |
| <b>Style: Details and Examples</b> | Excellent amounts of specific examples and detailed Description | Better use of examples and detailed descriptions | Some use of examples and detailed descriptions | Little use of specificexamples and details | No use of examples      |

## CLASS PARTICIPATION

**Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1**

| Criteria                            | 5 Marks                                                                                                                   | 4 Marks                                                                                      | 3 Marks                                                                  | 2 Marks                                                                       | 1 Mark                                                                                                             |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Level of Engagement in Class</b> | Student proactively contributes to class by offering ideas and asks questions more than once per class.                   | Student proactively contributes to class by offering ideas and asks questions once per class | Student Contributes to class and asks questions occasionally             | Student rarely Contributes to class by offering ideas and asking no questions | Student never contributes to class by Offering ideas                                                               |
| <b>Listening Skills</b>             | Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others. | Student listens when others talk, both in groups and in class.                               | Student listens when others Talk in groups and in class occasionally     | Student does not listen when others talk, both in groups and in class.        | Student does not listen when Others talk, both in groups and in class. Student often interrupts When others speak. |
| <b>Behavior</b>                     | Student almost never displays disruptive behavior during class                                                            | Student rarely displays disruptive behavior during class                                     | Student occas displays dis behavior during class                         | Student often displays disruptive behavior during class                       | Student almost always displays disruptive behavior during class                                                    |
| <b>Preparation</b>                  | Student is almost always prepared for class with required class materials                                                 | Student is usually prepared for class with required class materials                          | Student is occasionally prepared for class with required class materials | Student is rarely prepared for class with required class materials            | Student is almost never prepared for class.                                                                        |



### **MAPPING OF PLOs WITH CLOs**

| <b>COURSE<br/>LEARNING<br/>OUTCOMES</b> | <b>PROGRAMME LEARNING OUTCOMES</b> |             |             |             |             |
|-----------------------------------------|------------------------------------|-------------|-------------|-------------|-------------|
|                                         | <b>PLO1</b>                        | <b>PLO2</b> | <b>PLO3</b> | <b>PLO4</b> | <b>PLO5</b> |
| <b>COURSE –PC24C01</b>                  |                                    |             |             |             |             |
| <b>CLO1</b>                             | S                                  | S           | S           | S           | S           |
| <b>CLO2</b>                             | S                                  | M           | M           | S           | S           |
| <b>CLO3</b>                             | S                                  | S           | M           | M           | M           |
| <b>CLO4</b>                             | S                                  | S           | S           | M           | M           |
| <b>CLO5</b>                             | S                                  | S           | S           | M           | M           |
| <b>COURSE –PC23C02</b>                  |                                    |             |             |             |             |
| <b>CLO1</b>                             | S                                  | S           | S           | M           | S           |
| <b>CLO2</b>                             | S                                  | S           | M           | M           | M           |
| <b>CLO3</b>                             | S                                  | S           | M           | M           | S           |
| <b>CLO4</b>                             | S                                  | S           | M           | M           | S           |
| <b>CLO5</b>                             | S                                  | S           | M           | M           | S           |
| <b>COURSE –PC23C03</b>                  |                                    |             |             |             |             |
| CLO1                                    | S                                  | S           | M           | S           | S           |
| CLO2                                    | S                                  | S           | S           | L           | M           |
| CLO3                                    | S                                  | M           | L           | M           | S           |
| CLO4                                    | S                                  | M           | L           | M           | M           |
| CLO5                                    | S                                  | M           | L           | M           | M           |
| <b>COURSE - PC23C04</b>                 |                                    |             |             |             |             |
| CLO1                                    | M                                  | S           | M           | M           | M           |
| CLO2                                    | S                                  | S           | M           | M           | S           |
| CLO3                                    | S                                  | S           | M           | S           | S           |
| CLO4                                    | S                                  | S           | M           | S           | S           |
| CLO5                                    | S                                  | S           | M           | S           | S           |
| <b>COURSE -PC23C05</b>                  |                                    |             |             |             |             |
| CLO1                                    | S                                  | S           | M           | S           | S           |
| CLO2                                    | S                                  | S           | M           | S           | S           |
| CLO3                                    | S                                  | S           | M           | S           | S           |
| CLO4                                    | S                                  | S           | S           | S           | S           |
| CLO5                                    | S                                  | S           | S           | S           | S           |
| <b>COURSE -PC24C06</b>                  |                                    |             |             |             |             |
| CLO1                                    | S                                  | L           | L           | S           | L           |
| CLO2                                    | S                                  | S           | L           | M           | L           |
| CLO3                                    | M                                  | S           | S           | M           | L           |
| CLO4                                    | L                                  | L           | M           | S           | L           |
| CLO5                                    | S                                  | S           | S           | M           | M           |

# MAPPING OF PLOs WITH CLOs

| COURSE<br>LEARNING<br>OUTCOMES | PROGRAMME LEARNING OUTCOMES |      |      |      |      |
|--------------------------------|-----------------------------|------|------|------|------|
|                                | PLO1                        | PLO2 | PLO3 | PLO4 | PLO5 |
| <b>COURSE –PC23C07</b>         |                             |      |      |      |      |
| CLO1                           | S                           | S    | S    | S    | M    |
| CLO2                           | S                           | S    | M    | S    | S    |
| CLO3                           | S                           | M    | S    | S    | M    |
| CLO4                           | S                           | S    | S    | M    | S    |
| <b>COURSE –PC23C08</b>         |                             |      |      |      |      |
| CLO1                           | S                           | S    | S    | M    | L    |
| CLO2                           | S                           | M    | M    | M    | S    |
| CLO3                           | S                           | M    | S    | M    | S    |
| CLO4                           | L                           | M    | M    | M    | S    |
| <b>COURSE –PC24C09</b>         |                             |      |      |      |      |
| CLO1                           | S                           | S    | M    | L    | S    |
| CLO2                           | S                           | S    | S    | L    | M    |
| CLO3                           | S                           | M    | S    | S    | M    |
| CLO4                           | S                           | M    | S    | S    | M    |
| <b>COURSE –PC23A01</b>         |                             |      |      |      |      |
| CLO1                           | S                           | L    | S    | L    | L    |
| CLO2                           | S                           | S    | L    | L    | L    |
| CLO3                           | S                           | M    | L    | L    | L    |
| CLO4                           | S                           | M    | L    | L    | M    |
| <b>COURSE –PC24A02</b>         |                             |      |      |      |      |
| CLO1                           | M                           | M    | M    | L    | L    |
| CLO2                           | M                           | L    | M    | M    | M    |
| CLO3                           | M                           | M    | M    | L    | M    |
| CLO4                           | M                           | L    | M    | M    | M    |

|         |                          |          |    |   |   |        |
|---------|--------------------------|----------|----|---|---|--------|
| PC24C01 | PRINCIPLES OF ACCOUNTING | Category | L  | T | P | Credit |
|         |                          | Theory   | 73 | 2 |   | 4      |

### Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

### Course Learning Outcomes

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

| CLO No.      | CLO Statement                                                             | Knowledge Level |
|--------------|---------------------------------------------------------------------------|-----------------|
| <b>CLO 1</b> | Define the concepts, conventions and accounting standards                 | K1              |
| <b>CLO2</b>  | Understand accounting statement using basic concepts                      | K2              |
| <b>CLO3</b>  | Apply the procedures of recording transactions and preparation of Reports | K3              |
| <b>CLO4</b>  | Articulate the accounting concepts to interpret the performance of a firm | K3              |
| <b>CLO5</b>  | Analyze and prepare financial accounting reports                          | K4              |

### Mapping with Programme Learning Outcomes

| CLOs        | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|-------------|------|------|------|------|------|
| <b>CLO1</b> | S    | S    | S    | S    | S    |
| <b>CLO2</b> | S    | M    | M    | S    | S    |
| <b>CLO3</b> | S    | S    | M    | M    | M    |
| <b>CLO4</b> | S    | S    | S    | M    | M    |
| <b>CLO5</b> | S    | S    | S    | M    | M    |

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I

( 16 hrs)

Meaning and scope of accounting - Accounting concepts, **\*Principles and Conventions - Capital and Revenue items** - Accounting Standards - Concepts and Objectives - Indian Accounting Standards - Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- **\*Rectification of Errors**.

#### UNIT II

(14 hrs)

Bank Reconciliation Statement – **\*Causes for difference between cash book and pass book** – Method of preparation of BRS

Inventories :**\* Cost of Inventory, Net realizable value**, Basis and technique of inventory valuation and record keeping

**UNIT III**

( 15 hrs)

**\*Depreciation accounting – meaning – characteristics – factors affecting depreciation** – methods of valuation- straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

**UNIT IV**

( 14 hrs)

Bills of exchange and promissory notes- **\*Meaning of Bills of Exchange and Promissory Notes** and their Accounting Treatment; Accommodation bills. Accounts from Incomplete records: Incomplete books of Accounts- types of single entry system- Ascertainment of profit by capital comparison and its methods-Preparation of statement of affairs and determination of profit- derivation of income from cash book-Analysis of sales and purchase ledger.

**UNIT V**

( 14 hrs)

Financial Statements of Not-for-Profit Organizations- **\*Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.**

**80%Problem and 20%Theory**

**\* Highlighted Content offered in Blended Mode (Link Provided)**

| Text Books                              |                          |                                |                       |                                                   |
|-----------------------------------------|--------------------------|--------------------------------|-----------------------|---------------------------------------------------|
| S.No.                                   | Title                    | Author                         | Publisher             | Edition & Year of Publication                     |
| 1.                                      | Principles of Accounting | S.P.Jain and K.L.Narang        | Kalyani Publishers    | 19 <sup>th</sup> Revised Edition and Reprint 2020 |
| Reference Books                         |                          |                                |                       |                                                   |
| S.No.                                   | Title                    | Author                         | Publisher             | Edition & Year of Publication                     |
| 1.                                      | Grewal's Accountancy     | M.P.Gupta and B.M.Agarwal      | S.Chand & CO.         | 4 <sup>th</sup> Revised Edition,2015              |
| 2.                                      | Financial Accounting     | T.S .Reddy and A.Murthy        | Margham Publications  | Reprint 2020                                      |
| 2.                                      | Advanced Accountancy     | M.A.Arulana ndam and K.S.Raman | Himalaya Publications | 6th Revised Edition,2017                          |
| Course Designers                        |                          |                                |                       |                                                   |
| 1. Dr.S,Vijayalakshmi<br>2. Dr.L.Prabha |                          |                                |                       |                                                   |

| PC23C02 | BUSINESS LAW | Category | L  | T | P | Credit |
|---------|--------------|----------|----|---|---|--------|
|         |              | Theory   | 73 | 2 |   | 4      |

**Preamble**

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

**Course Learning Outcomes**

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

| CLO No.      | CLO Statement                                                           | Knowledge Level |
|--------------|-------------------------------------------------------------------------|-----------------|
| <b>CLO 1</b> | Understand consequences of applicability of various laws on business.   | K1              |
| <b>CLO2</b>  | Identify the fundamental legal principles behind contractual agreements | K2              |
| <b>CLO3</b>  | Analyse legal and ethical issues when making business decisions         | K3              |

|             |                                                                                               |    |
|-------------|-----------------------------------------------------------------------------------------------|----|
| <b>CLO4</b> | Acquire problem solving techniques and to be able to present coherent, concise legal argument | K4 |
| <b>CLO5</b> | Develop critical thinking through the use of law cases.                                       | K4 |

### Mapping with Programme Learning Outcomes

| CLO s       | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|-------------|------|------|------|------|------|
| <b>CLO1</b> | S    | S    | S    | M    | S    |
| <b>CLO2</b> | S    | S    | M    | M    | M    |
| <b>CLO3</b> | S    | S    | M    | M    | S    |
| <b>CLO4</b> | S    | S    | M    | M    | S    |
| <b>CLO5</b> | S    | S    | M    | M    | S    |

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I ( 16 hrs)

**\*Indian Contract Act 1872- an overview of section 1 – 75 covering the general nature of Contract** – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract.

#### UNIT II (12 hrs)

The Sale of Goods Act 1930- \*formation of the contract of sale - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

#### UNIT III ( 16 hrs)

The Indian Partnership Act of 1932- **\*general nature of partnership** - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

#### UNIT IV ( 13 hrs)

The Limited Liability Partnership Act 2008- introduction – covering nature and scope - **\*essential features - characteristics of LLP** - incorporation and differences with other forms of organizations

#### UNIT V ( 16 hrs)

The Companies Act 2013- Introduction to Companies Act - **\*Features of Companies** – Corporate veil theory. **Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0** - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

| Text Books |                                                                       |                   |                              |                                               |
|------------|-----------------------------------------------------------------------|-------------------|------------------------------|-----------------------------------------------|
| S.No       | Title                                                                 | Author            | Publisher                    | Edition & Year of Publication                 |
| 1.         | Mercantile law                                                        | P.P.S. Gogna      | S. Chand & CO.               | 6 <sup>th</sup> Revised Edition, Reprint 2020 |
| 2.         | Elements of Company Law                                               | N.D.Kapoor        | Sultan Chand & Sons (P) Ltd. | Reprint 2020                                  |
| 3.         | Higher Education for Industry 4.0 and Transformation to Education 5.0 | P.Kaliraj, T.Devi | Bharathiar Univerisity       | 2020                                          |

| Reference Books                         |                            |                                |                            |                                       |
|-----------------------------------------|----------------------------|--------------------------------|----------------------------|---------------------------------------|
| S.No                                    | Title                      | Author                         | Publisher                  | Edition & Year of Publication         |
| 1.                                      | Elements of Mercantile Law | N.D.Kapoor                     | Sultan Chand and Sons      | 37 <sup>th</sup> Revised Edition 2015 |
| 2.                                      | Principles of Business Law | S.N.Maheshwari<br>K.Maheshwari | Himalayan Publishing House | 2 <sup>nd</sup> Edition 2015          |
| Course Designers                        |                            |                                |                            |                                       |
| 1. Dr.S,Vijayalakshmi<br>2. Dr.L.Prabha |                            |                                |                            |                                       |

|                                                                                                                                                                                                                                               |                                   |                                                                                                                       |      |      |      |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------|------|------|------|-----------------|
| PC23C03                                                                                                                                                                                                                                       | BUSINESS COMMUNICATION AND ETHICS | Category                                                                                                              | L    | T    | P    | Credit          |
|                                                                                                                                                                                                                                               |                                   | Theory                                                                                                                | 58   | 2    | -    | 3               |
| Preamble                                                                                                                                                                                                                                      |                                   |                                                                                                                       |      |      |      |                 |
| To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner. |                                   |                                                                                                                       |      |      |      |                 |
| Course Learning Outcomes                                                                                                                                                                                                                      |                                   |                                                                                                                       |      |      |      |                 |
| On the successful completion of the course, students will be able to                                                                                                                                                                          |                                   |                                                                                                                       |      |      |      |                 |
|                                                                                                                                                                                                                                               | CLO No.                           | CLO Statement                                                                                                         |      |      |      | Knowledge Level |
|                                                                                                                                                                                                                                               | CLO1                              | Understand the elements of communication and planning and composing of business messages.                             |      |      |      | K1              |
|                                                                                                                                                                                                                                               | CLO2                              | Acquire knowledge about group dynamics, inter personal skills and communication in business environment               |      |      |      | K2              |
|                                                                                                                                                                                                                                               | CLO3                              | Cognize environmental issues, business ethics and documentation relating to communication and business.               |      |      |      | K3              |
|                                                                                                                                                                                                                                               | CLO4                              | Apply the impact of various kinds of communication within an organization, ethical practices in business environment. |      |      |      | K4              |
|                                                                                                                                                                                                                                               | CLO5                              | Demonstrate the verbal and non-verbal communication ability through presentations.                                    |      |      |      | K4              |
| Mapping with Programme Learning Outcomes                                                                                                                                                                                                      |                                   |                                                                                                                       |      |      |      |                 |
|                                                                                                                                                                                                                                               | CLO s                             | PLO1                                                                                                                  | PLO2 | PLO3 | PLO4 | PLO5            |
|                                                                                                                                                                                                                                               | CLO1                              | S                                                                                                                     | S    | M    | S    | S               |
|                                                                                                                                                                                                                                               | CLO2                              | S                                                                                                                     | S    | S    | L    | M               |
|                                                                                                                                                                                                                                               | CLO3                              | S                                                                                                                     | M    | L    | M    | S               |
|                                                                                                                                                                                                                                               | CLO4                              | S                                                                                                                     | M    | L    | M    | M               |
|                                                                                                                                                                                                                                               | CLO5                              | S                                                                                                                     | M    | L    | M    | M               |

S-Strong; M-Medium; L- Low

## Syllabus

## UNIT I

( 12 hrs)

\* Elements of Communication – **\*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal\***, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports.Planning and Composing Business messages - **\*Communication channels - \*Communication ethics.**

## UNIT II

(12 hrs)

Groups’ dynamics, **handling group conflicts\***, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

## UNIT III

( 12 hrs)

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson’s speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting.

Basic understanding of legal deeds and documents **\*Partnership deed**, Power of Attorney, **Lease deed\***, Memorandum and articles of association of a company and **Annual Report of a company.\***

## UNIT IV

( 12 hrs)

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests **\*Ethical and Social Implications of business policies** and decisions- Corporate Social Responsibility- **Ethical issues in Corporate Governance\***.

## UNIT V

( 10 hrs)

**\*Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality\*.** Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance –Importance, issues and common problems.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

| Text Books                              |                                          |                    |                                        |                               |
|-----------------------------------------|------------------------------------------|--------------------|----------------------------------------|-------------------------------|
| S.No.                                   | Title                                    | Author             | Publisher                              | Edition & Year of Publication |
| 1.                                      | Law, ethics and Communication for CA IPC | CA Munish Bhandari | Best word Publications Private Limited | 14th edition,2015             |
| Reference Books                         |                                          |                    |                                        |                               |
| S.No.                                   | Title                                    | Author             | Publisher                              | Edition & Year of Publication |
| 1.                                      | Business Law Ethics and Communication    | M.P. Vijayakumar   | Snow White Publications Pvt.Ltd        | 10 <sup>th</sup> edition 2016 |
| 2.                                      | Padhuka’s Law Ethics and Communication   | G.Sekar            | CA Sunny Jain                          | 9 <sup>th</sup> Edition 2016  |
| 3.                                      | CA – Inter Study Material                | ICAI               | ICAI                                   | 2023                          |
| Course Designers                        |                                          |                    |                                        |                               |
| 1. Dr.S,Vijayalakshmi<br>2. Dr.L.Prabha |                                          |                    |                                        |                               |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------|----------|------|------------|---|-------------------------------|------|------|------|------|------|------|------|---|---|---|---|---|------|---|---|---|---|---|------|---|---|---|---|---|------|---|---|---|---|---|------|---|---|---|---|---|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Course Code | Course Tittle                                                                                                 |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | PC23C04     | FINANCIAL ACCOUNTING                                                                                          | Category | L    | T          | P | Credit                        |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                                                                                               | Theory   | 73   | 2          | - | 4                             |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Preamble                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.                                                                                                                                                                                                                                                                                                                               |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Course Learning Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| On the successful completion of the course, students will be able to                                                                                                                                                                                                                                                                                                                                                                                                           |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO         | CLO Statement                                                                                                 |          |      |            |   | Knowledge Level               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO1        | understand the principles and procedures                                                                      |          |      |            |   | K1                            |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO2        | gain proficiency in recording transactions in trading environment                                             |          |      |            |   | K2                            |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO3        | evaluate intricate aspects while demonstrating expertise in accounting practices                              |          |      |            |   | K3                            |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO4        | analyze complex scenarios and apply advanced techniques to draw interpretations                               |          |      |            |   | K3                            |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CLO5        | justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards. |          |      |            |   | K4                            |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Mapping with Programme Learning Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| <table><tr><td>CLOs</td><td>PLO1</td><td>PLO2</td><td>PLO3</td><td>PLO4</td><td>PLO5</td></tr><tr><td>CLO1</td><td>M</td><td>S</td><td>M</td><td>M</td><td>M</td></tr><tr><td>CLO2</td><td>S</td><td>S</td><td>M</td><td>M</td><td>S</td></tr><tr><td>CLO3</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr><tr><td>CLO4</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr><tr><td>CLO5</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr></table> |             |                                                                                                               |          |      |            |   |                               | CLOs | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | CLO1 | M | S | M | M | M | CLO2 | S | S | M | M | S | CLO3 | S | S | M | S | S | CLO4 | S | S | M | S | S | CLO5 | S | S | M | S | S |
| CLOs                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | PLO1        | PLO2                                                                                                          | PLO3     | PLO4 | PLO5       |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| CLO1                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | M           | S                                                                                                             | M        | M    | M          |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| CLO2                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | S           | S                                                                                                             | M        | M    | S          |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| CLO3                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | S           | S                                                                                                             | M        | S    | S          |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| CLO4                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | S           | S                                                                                                             | M        | S    | S          |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| CLO5                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | S           | S                                                                                                             | M        | S    | S          |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| S- Strong; M-Medium                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Syllabus                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| UNIT I                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                                                                                                               |          |      |            |   | (15 hrs)                      |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Fundamentals of partnership- <b>Definition of partnership, partnership deed</b> , interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner-fixed capital and fluctuating capital, Final accounts of partnership                                                                                                                                                                                                           |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| UNIT II                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |                                                                                                               |          |      |            |   | (14 hrs)                      |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Admission of partner- <b>Calculation of new profit sharing ratio, sacrificing ratio</b> , valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission                                                                                                                                                                                                                                                    |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| UNIT III                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                                                                                               |          |      |            |   | (14 hrs)                      |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Retirement of partner- <b>Gaining ratio, treatment of goodwill</b> , adjustment of capital after retirement, comprehensive problems in retirement                                                                                                                                                                                                                                                                                                                              |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| UNIT IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |                                                                                                               |          |      |            |   | (15 hrs)                      |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Death of partner- Items requiring special treatment, <b>Ascertainment of deceased partner's share of profit</b> , mode of payment to deceased partner and comprehensive problems                                                                                                                                                                                                                                                                                               |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| UNIT V                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                                                                                                               |          |      |            |   | (15 hrs)                      |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Dissolution of a firm – <b>Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution</b>                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| 80% Problems & 20% theory                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| Text Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |                                                                                                               |          |      |            |   |                               |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Title       |                                                                                                               | Authors  |      | Publishers |   | Year of publication & Edition |      |      |      |      |      |      |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |      |   |   |   |   |   |



|                        |                      |                               |                           |                                                 |
|------------------------|----------------------|-------------------------------|---------------------------|-------------------------------------------------|
| 1                      | Financial Accounting | S.P.Jain and K.L.Narang       | Kalyani Publishers        | Reprint 2020 , 11 <sup>th</sup> Revised Edition |
| 2                      | Financial Accounting | T.S. Reddy and A.Murthy       | Margham Publications      | Edition 2021                                    |
| <b>Reference Books</b> |                      |                               |                           |                                                 |
| <b>S.No</b>            | <b>Title</b>         | <b>Authors</b>                | <b>Publishers</b>         | <b>Year of publication &amp; Edition</b>        |
| 1                      | Grewal's Accountancy | M.P.Gupta and B.M.Agarwal     | S.Chand                   | Reprint 2020 , 4 <sup>th</sup> Revised Edition  |
| 2                      | Advanced Accountancy | M.A.Arulanandam and K.S.Raman | Himalaya Publishing House | Reprint 2020 , 6 <sup>th</sup> Revised Edition  |
|                        |                      |                               |                           |                                                 |

#### Course Designers

1. Dr. L.Prabha
2. Mrs Lakshmi Narendran

| Course Code | Course Title       |                 |           |          |          |               |
|-------------|--------------------|-----------------|-----------|----------|----------|---------------|
| PC24C05     | BUSINESS ECONOMICS | <b>Category</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>Credit</b> |
|             |                    | <b>Theory</b>   | <b>73</b> | <b>2</b> |          | <b>4</b>      |

#### Preamble

To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

#### Course Learning Outcomes

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

| CLO  | CLO Statement                                                            | Knowledge Level |
|------|--------------------------------------------------------------------------|-----------------|
| CLO1 | Understand the core economic principles.                                 | K1              |
| CLO2 | Interpret various tools and techniques for production and cost dynamics. | K2              |
| CLO3 | Illustrate the concept of various economic theories                      | K3              |
| CLO4 | Analyze and critically evaluate the different market structures.         | K4              |
| CLO5 | Explore the intricacies of financial and international economics         | K4              |

#### Mapping with Programme Learning Outcomes

| CLOs | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|------|------|------|------|------|------|
| CLO1 | S    | S    | M    | S    | S    |
| CLO2 | S    | S    | M    | S    | S    |
| CLO3 | S    | S    | M    | S    | S    |
| CLO4 | S    | S    | S    | S    | S    |
| CLO5 | S    | S    | S    | S    | S    |

**S- Strong; M-Medium**

| Syllabus                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      |              |                                             |                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------------------------------------|--------------------------------|
| UNIT I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      | (14 hrs)     |                                             |                                |
| Introduction to Business Economics: Meaning and scope of Business Economics– <b>*Basic Problems of an Economy</b> and Role of Price Mechanism - Theory of Demand and Supply: <b>*Meaning and determinants of demand</b> , Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – <b>*Market Equilibrium and Social Efficiency. Overview of economic thought in Kautilya’s Arthashastra-</b> Concepts of wealth ( <i>artha</i> ), prosperity ( <i>dhana</i> ), and ethics ( <i>dharma</i> ). |                      |              |                                             |                                |
| UNIT II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                      | (15 hrs)     |                                             |                                |
| Theory of Production and cost: Meaning and <b>*Factors of production</b> , Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, <b>*Average and marginal costs, Total, fixed and variable costs. Ancient Indian models of production and self-sufficient economies (<i>grama swarajya</i>). Traditional techniques and their relevance in sustainable production.</b>                                                                                                                                                         |                      |              |                                             |                                |
| UNIT III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      | 14 rs)       |                                             |                                |
| Price Determination in Different Markets: <b>*Market Structures: Perfect competition, Monopoly and Monopolistic competition.</b> Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. <b>*Business Cycles – Meaning – Phases – Features - Causes behind these Cycles. -Trade practices and market regulation in Kautilya’s Arthashastra</b>                                                                                                                                                                                                                                |                      |              |                                             |                                |
| UNIT IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                      | (15 hrs)     |                                             |                                |
| Determination of National Income: Macro Economic Aggregates and <b>*Measurement of National Income</b> - Determination of National Income: Keynes’ Two Sector basic model , Three Sectors and Four Sectors Models. <b>*Public Finance – Fiscal Functions: An Overview, Centre and State Finance</b> – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – <b>*Fiscal Policy.</b>                                                                                                                                                       |                      |              |                                             |                                |
| UNIT V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      | (15 hrs)     |                                             |                                |
| Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, <b>*Cryptocurrency and other new terminology</b> - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – <b>*Exchange Rates and its economic effects.</b> International Capital Movements: <b>*Foreign Direct Investment.</b> Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991).                                                                                        |                      |              |                                             |                                |
| Text Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |              |                                             |                                |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Title                | Authors      | Publishers                                  | Year of publication & Edition  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Business Economics   | CA. G. Sekar | Commercial Law Publishers (India) Pvt. Ltd. | 2023 , 1 <sup>st</sup> Edition |
| Reference Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      |              |                                             |                                |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Title                | Authors      | Publishers                                  | Year of publication & Edition  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Managerial Economics | Ahuja H.L    | S Chand and Company Limited                 | 2020 , Ninth Edition           |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Business             | K.           | Atlantic                                    | 2020 , 1 <sup>st</sup> Edition |

|                         |              |                 |                                       |  |
|-------------------------|--------------|-----------------|---------------------------------------|--|
|                         | Economics    | Rajagopalachari | Publishers and Distributors Pvt. Ltd. |  |
| <b>Course Designers</b> |              |                 |                                       |  |
| 1                       | Dr.L.Prabha  |                 |                                       |  |
| 2                       | Dr.M.Yasodha |                 |                                       |  |

|  |                    |                     |                 |           |          |          |               |
|--|--------------------|---------------------|-----------------|-----------|----------|----------|---------------|
|  | <b>Course Code</b> | <b>Course Title</b> |                 |           |          |          |               |
|  | <b>PC24C06</b>     | <b>MARKETING</b>    | <b>Category</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>Credit</b> |
|  |                    |                     | <b>Theory</b>   | <b>58</b> | <b>2</b> | <b>-</b> | <b>3</b>      |

**Preamble**

To familiarize students with the basic concepts and techniques of marketing, to understand consumer behavior, and to develop their awareness of marketing mix elements and recent trends in marketing.

**Course Learning Outcomes**

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

| CLO No. | CLO Statement                                                                                                              | Knowledge Level |
|---------|----------------------------------------------------------------------------------------------------------------------------|-----------------|
| CLO1    | Understand the core principles and purpose of marketing in business.                                                       | K1              |
| CLO2    | Establish a connection between AI and customer value, and explain how AI improves the value delivery process in marketing. | K2              |
| CLO3    | Utilizing the product mix and product line concepts to make informed product decisions.                                    | K3              |
| CLO4    | Analyze and apply various methods of sales forecasting to predict sales trends and support strategic decision-making.      | K4              |
| CLO5    | Apply critical thinking and analytical skills to marketing scenarios with AI                                               | K5              |

**Mapping with Programme Learning Outcomes**

| CLOs | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|------|------|------|------|------|------|
| CLO1 | S    | L    | L    | S    | L    |
| CLO2 | S    | S    | L    | M    | L    |
| CLO3 | M    | S    | S    | M    | L    |
| CLO4 | L    | L    | M    | S    | L    |
| CLO5 | S    | S    | S    | M    | M    |

S- Strong; M-Medium; L-Low

**Syllabus**

|        |          |
|--------|----------|
| UNIT I | (12 hrs) |
|--------|----------|

Marketing - Definition of market and marketing - Importance and Fundamentals of Marketing – **Modern marketing concept** - Role of Modern Marketing – Global marketing - Tele marketing - **Green marketing** - online marketing - Neuro marketing meaning and concepts - Relationship of Marketing With Other Functional Areas – Marketing Approaches – **Various Environmental Factors Affecting the Marketing Functions.**

|                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                            |                         |                                              |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------|----------------------------------------------|--------------------------------|
| UNIT II                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                            |                         |                                              | (12 hrs)                       |
| Marketing functions - Buying, Selling, Transportation, Storage, Financing, <b>Risk bearing, Standardization</b> . Sales Forecasting – Various Methods of Sales Forecasting - Sales Management: Motivation, Compensation and Control of Salesmen - <b>CRM – Importance</b> .                                                                                                                                                 |                                                                            |                         |                                              |                                |
| UNIT III                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                            |                         |                                              | (10 hrs)                       |
| <b>Consumer behaviour : Meaning – Factors influencing Consumer behaviour</b> – Customer relations marketing. Buying motives - Customer value and Role of AI in Value Delivery Process- <b>Various Kinds of Marketing Channels</b> - AI with Marketing Channel Management.                                                                                                                                                   |                                                                            |                         |                                              |                                |
| UNIT IV                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                            |                         |                                              | (12 hrs)                       |
| <b>Marketing mix - Product Decisions: Concept of a product</b> , Classification of products - Product line and product mix - Product life cycle – Strategic implications in new product development - AI for Value Creation and Product Development. Pricing Decisions - Factors affecting price determination; Pricing policies and strategies – <b>Promotion decisions - Physical distribution problems and decision.</b> |                                                                            |                         |                                              |                                |
| UNIT V                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |                         |                                              | (12 hrs)                       |
| Services marketing: people, process, physical evidence. Recent Trends in Marketing, <b>Market Research and Marketing Regulations</b> - Social media promotion techniques - <b>Automate digital marketing and social media with generative AI</b> - IMC (Integrated marketing communication): - Definition, Process, Need & Significance . Career opportunities in marketing.                                                |                                                                            |                         |                                              |                                |
| <b>Text Books</b>                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                            |                         |                                              |                                |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                        | Title                                                                      | Authors                 | Publishers                                   | Year of publication & Edition  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                           | Philip Kotler & Gary Armstrong                                             | Principles of Marketing | A South Asian Perspective, Pearson Education | 17 <sup>th</sup> edition, 2018 |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                           | Rajan Saxena                                                               | Marketing Management    | Tata Mc Graw Hill                            | 6 <sup>th</sup> edition, 2019  |
| <b>Reference Books</b>                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |                         |                                              |                                |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                        | Title                                                                      | Authors                 | Publishers                                   | Year of publication & Edition  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                           | Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education | Marketing Management    | Pearson Education                            | 11 <sup>th</sup> edition, 2007 |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                           | K Karunakaran                                                              | Marketing Management    | Himalaya Publishing House                    | 1 <sup>st</sup> Edition, 2017  |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                           | J P Mahajan & Anupama Mahajan                                              | Principles of Marketing | Vikas Publishing House                       | 1 <sup>st</sup> edition, 2016  |
| <b>Course Designers</b>                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                            |                         |                                              |                                |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                           | Dr G.Lakshmi                                                               |                         |                                              |                                |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                           | MS G.Chandhini                                                             |                         |                                              |                                |

| COURSE CODE | COURSE TITLE        | CATEGORY | L  | T | P | CREDIT |
|-------------|---------------------|----------|----|---|---|--------|
| PC23C07     | ADVANCED ACCOUNTING | THEORY   | 58 | 2 |   | 3      |
| Preamble    |                     |          |    |   |   |        |

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts and thereby increase their proficiency in financial statements relating to Partnership firms, Insurance claims, Branch Accounting, Hire Purchase & insolvency

### Course Learning Outcomes

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

| CLO No. | CLO Statement                                                                   | Knowledge Level |
|---------|---------------------------------------------------------------------------------|-----------------|
| CLO1    | Understand the concepts of accounting practices in organizations.               | K1              |
| CLO2    | Learn advanced accounting concepts relating to business.                        | K2              |
| CLO3    | Interpret the concepts learned in the theoretical aspects into execution level. | K3              |
| CLO4    | Analyze the understanding of accounting practices in a practical level.         | K4              |

### Mapping with Programme Learning Outcomes

| CLOs | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|------|------|------|------|------|------|
| CLO1 | S    | S    | S    | S    | M    |
| CLO2 | S    | S    | M    | S    | S    |
| CLO3 | S    | M    | S    | S    | M    |
| CLO4 | S    | S    | S    | M    | S    |

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

### Syllabus

|                                                                                                                                                                                                                         |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>UNIT I</b>                                                                                                                                                                                                           | ( 13 hrs) |
| Sale of Business to a company-Amalgamation of firms                                                                                                                                                                     |           |
| <b>UNIT II</b>                                                                                                                                                                                                          | (10 hrs)  |
| Hire purchase–Installment purchase system-*Distinction between hire purchase and Installment system–Accounting treatment from the point of view of various parties.                                                     |           |
| <b>UNIT III</b>                                                                                                                                                                                                         | ( 13 hrs) |
| Branch accounts: meaning –Types of branches-Branch accounts-Debtors system, Stock & Debtors system                                                                                                                      |           |
| <b>UNIT- IV</b>                                                                                                                                                                                                         | ( 12 hrs) |
| Insurance claims for loss of stock and loss of profit.-Accounts from incomplete records                                                                                                                                 |           |
| <b>UNIT V</b>                                                                                                                                                                                                           | ( 10 hrs) |
| Accounting Standards - Working knowledge of: AS 1: Disclosure of Accounting Policies. AS 17: Segment Reporting. AS 18: The Related party disclosures. AS 24:Discontinuing Operations.AS 25: Interim Financial Reporting |           |

**80% Problem and 20%Theory**

**Text Books**

| S.No | Title                | Author                  | Publisher          | Edition & Year of Publication |
|------|----------------------|-------------------------|--------------------|-------------------------------|
| 1    | Financial Accounting | S.P.Jain and K.L.Narang | Kalyani Publishers | 2020. 11 <sup>th</sup> Edn    |

#### Reference Books

| S.No | Title                   | Author                | Publisher | Edition & Year of Publication |
|------|-------------------------|-----------------------|-----------|-------------------------------|
| 1    | Financial accounting    | T.S. Reddy and Murthy | Margham   | 2021                          |
| 2    | Accountancy             | M P Gupta and agarwal | S Chand   | 2020& 4th Edn                 |
| 3    | CA Inter study material | ICAI                  | ICAI      | Current Year                  |

#### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

#### Skill Components

- Organize debates on the principles underlying the dissolution of firms, including discussions on Garner vs. Murray case law.
- Create a simulation where students act as owners of a business considering selling it to a company. They must analyse the financial implications, negotiate terms, and draft agreements.
- Conduct workshops explaining the differences between hire purchase and instalment purchase systems, using real-life examples and case studies.
- Present real-life insurance claim scenarios for loss of stock and loss of profit, and ask students to calculate the claim amounts and prepare relevant accounting entries.

#### Course Designers

1.Dr.L.Prabha  
2.Dr.R.Judith Priya

| COURSE CODE | COURSE TITLE             | CATEGORY | L  | T | P | CREDIT |
|-------------|--------------------------|----------|----|---|---|--------|
| PC23C08     | CORPORATE AND OTHER LAWS | THEORY   | 58 | 2 |   | 3      |

#### Preamble

To provide concise overview of Company Law under the Companies Act 2013, covering incorporation, meetings, dividends, and the Negotiable Instruments Act 1881, offering students a comprehensive understanding of corporate governance and financial regulations.

#### Course Learning Outcomes

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

| CLO No.     | CLO Statement                                                                                     | Knowledge Level |
|-------------|---------------------------------------------------------------------------------------------------|-----------------|
| <b>CLO1</b> | Acquire knowledge regarding the laws pertaining to various kinds of companies                     | K1              |
| <b>CLO2</b> | Gain effective knowledge in Provisions and framing of the legal documents.                        | K2              |
| <b>CLO3</b> | Demonstrate the various provisions relating to Company Law & Negotiable Instruments Act           | K3              |
| <b>CLO4</b> | Analyze and interpret the rules in the Companies Act in the within the scope of legal frame work. | K4              |
| <b>CLO5</b> | Examine the uses and application of various documents in Corporate Sector                         | K4              |

#### Mapping with Programme Learning Out Comes

| CLOs        | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|-------------|------|------|------|------|------|
| <b>CLO1</b> | S    | S    | S    | M    | L    |
| <b>CLO2</b> | S    | M    | M    | M    | S    |
| <b>CLO3</b> | S    | M    | S    | M    | S    |
| <b>CLO4</b> | L    | M    | M    | M    | S    |

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

#### Syllabus

##### UNIT I

(13 hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal- \*Classes of companies\*– Registration/incorporation of company- conversion of public company into a private company\*- Concept of capital – Shares – Variation of shareholders rights – voting rights of member -Directors and women directors – qualification, disqualification and removal – Current affairs of Ministry of corporate finance - Concept of Debentures.

##### UNIT II

( 12 hrs)

Incorporation of Company and Matters Incidental thereto, \*Memorandum of association\*-\*Articles of association\*– Prospects meaning and role : matters relating to issue of prospectus – \*powers of SEBI relating to issue of prospectus\*– allotment of securities by company – securities to be dealt with in stock exchanges.

##### UNIT III

(11 hrs)

Meetings – \*Types of meetings\*–Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- preliminary contracts– promoters– service of documents-Transfer and transmission of securities

##### UNIT IV

( 11hrs)

Declaration and payment of Dividend. Doctrine of indoor management–\*Private placement offer\* – application of premium received on issue of shares - buyback of securities – membership, Registers and returns.

##### UNIT V

( 11 hrs)

The Negotiable Instrument ACT 1881 :Meaning of Negotiable \*Characteristics\*  
 \*Classifications of Instrument\*–Different provisions relating to Negotiation- Rights and obligations of parties – presentment of instrument, rules of compensation-Insolvency and Bankruptcy.

#### Text Books

| S.No. | Title                                 | Authors                                          | Publishers                     | Edition & Year of Publication            |
|-------|---------------------------------------|--------------------------------------------------|--------------------------------|------------------------------------------|
| 1     | N.D.Kapoor                            | Elementsof Company Law N.D.Kapoor, Dr.Rajni Abbi | Bharat Bhushan,& Rajiv Kapoor. | Sultan Chand & Sons Revised edition,2020 |
| 2     | A Handbook on Corporateand Other Laws | CA CS Munish Bhandari                            | Best word Publications Pvt Ltd | 23 <sup>rd</sup> Edition, 2020           |

#### Reference Books

| S.No | Title                     | Author        | Publisher                    | Edition & Year of Publication |
|------|---------------------------|---------------|------------------------------|-------------------------------|
| 1    | Corporate and Other Laws  | CAPankaj Garg | Taxmann Publications Pvt Ltd | 2 <sup>nd</sup> Edition,2022  |
| 2    | CA – Inter Study Material | ICAI          | ICAI                         | Current year                  |

#### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion

#### Skill components

- Provide exposure to current and contemporary company law practices through analysing case laws.
- To explore to the MCA Websites to know about the working practices in registration of companies relating to incorporation.
- To prepare prospects for their own imaginary company and provide the memorandum of association and articles for the same.
- By instructing the students to analysis the reports of Annual general meetings of top leading companies.
- The students are instructed to investigate and analysis the cases relating to Negotiable instrument act practices.

1. Dr.L.Prabha
2. Mrs.Deena Magdaline

| COURSE CODE | COURSE TITLE             | CATEGORY | L  | T | P | CREDIT |
|-------------|--------------------------|----------|----|---|---|--------|
| PC23C09     | AUDITING AND ASSURANCE I | THEORY   | 58 | 2 |   | 3      |

#### Preamble

To educate the concept of auditing and its relationship with other disciplines and enhance the practical knowledge relating the procedures of auditing practices with ethics.

#### Course Learning Outcomes



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

| CLO No.     | CLO Statement                                                                                        | Knowledge Level |
|-------------|------------------------------------------------------------------------------------------------------|-----------------|
| <b>CLO1</b> | Understand the basic principles of Auditing and the related standards                                | K1              |
| <b>CLO2</b> | Develop an understanding of scope of engagements.                                                    | K2              |
| <b>CLO3</b> | Interpret procedural aspects with emphasis on auditing functionalities.                              | K3              |
| <b>CLO4</b> | Acquire a critical approach in the application of auditing skills with in the professional settings. | K4              |

#### Mapping with Programme Learning Out Comes

| CLOs  | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|-------|------|------|------|------|------|
| CLO 1 | S    | S    | M    | L    | S    |
| CLO 2 | S    | S    | S    | L    | M    |
| CLO 3 | S    | M    | S    | S    | M    |
| CLO 4 | S    | M    | S    | S    | M    |

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

#### Syllabus

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>UNIT I – (10 Hrs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Auditing concepts: Nature, objective and scope of audit, Ancient Indian Principles of Governance and Financial Accountability *Relationship of auditing with other disciplines*, ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.                                                                                                                                                                                                                                                                                      |
| <b>UNIT II- (11 Hrs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Standard setting process: overview, standard- setting process, *Role of International Auditing and Assurance Standards Board(IAASB) and Auditing & Assurance Standards Board (AASB)*. Standards on Auditing, Engagement Standards: Qualities of auditor, Elements of system of quality control.                                                                                                                                                                                                                                                                                                        |
| <b>UNIT III – (12 Hrs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Audit engagement: agreement on audit engagement terms; terms of engagement in recurring audits, leadership responsibilities for quality on audits, *concept of auditor's independence, threats to independence*; acceptance and continuance of client relationships and audit engagements.                                                                                                                                                                                                                                                                                                             |
| <b>UNIT IV (12hrs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Audit strategy, Plan and Programme: *Overview of Audit Strategy, Audit planning, Audit programme, Development of audit plan and programme*, Control of quality of audit work-Delegation and supervision of audit work; Materiality and audit plan; Revision of materiality; Documenting the materiality; Performance materiality.                                                                                                                                                                                                                                                                      |
| <b>UNIT V (13 hrs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Audit documentation: Nature, purpose, form, content & extent of audit documentation;*completion memorandum; ownership and custody of audit documentation; Audit procedures for obtaining audit evidence. Sources of evidence, relevance and reliability of audit evidence, written representations, Obtaining evidence of existence of inventory: audit procedure to identify litigation & claims, external confirmation procedures, audit evidence about opening balances, accounting policies and reporting with regard to opening balances,*nature of related party relationships and transactions* |

| <b>Text Books</b>      |                                               |                |                                 |                                          |
|------------------------|-----------------------------------------------|----------------|---------------------------------|------------------------------------------|
| <b>S.No.</b>           | <b>Title</b>                                  | <b>Authors</b> | <b>Publishers</b>               | <b>Edition &amp; Year of Publication</b> |
| 1.                     | Principles and Practice Of Auditing           | Dinkar Pagare  | Sultan Chand & Sons, New Delhi. | 13 <sup>th</sup> Revised Edition 2020    |
| 2.                     | CA–Inter Study Material                       | ICAI           | ICAI                            | Current year                             |
| <b>Reference Books</b> |                                               |                |                                 |                                          |
| <b>S.No.</b>           | <b>Title</b>                                  | <b>Author</b>  | <b>Publisher</b>                | <b>Edition &amp; Year of Publication</b> |
| 1                      | Auditing and Assurance                        | CA Pankaj Garg | Taxmann Publications Pvt. Ltd   | 15 <sup>th</sup> Edition, 2025           |
| 2                      | Systematic Approach to Auditing and Assurance | CA Kamal Garg  | Bharat Law House Pvt Ltd        | 19 <sup>th</sup> Edition 2020            |

| <b>Pedagogy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Skill Component</b> <ul style="list-style-type: none"> <li>• Case study analysis for real-world application of auditing concepts.</li> <li>• Role-playing exercises to negotiate audit engagement terms.</li> <li>• Simulation of audit strategy development and documentation workshops.</li> <li>• Practice in conducting audit procedures for evidence collection.</li> <li>• Feedback on evidence relevance and reliability in practical scenario</li> </ul> |
| 1. Dr.L.Prabha<br>2. Mrs Lakshmi Narendran                                                                                                                                                                                                                                                                                                                                                                                                                          |

| <b>COURSE CODE</b> | <b>COURSE TITLE</b>                      | <b>CATEGORY</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>CREDIT</b> |
|--------------------|------------------------------------------|-----------------|----------|----------|----------|---------------|
| <b>PC23A01</b>     | <b>PRINCIPLES OF BUSINESS MANAGEMENT</b> | <b>THEORY</b>   | 73       | 2        | -        | 5             |

| <b>Preamble</b>                                                                                                                                                                              |                                                                     |                        |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------|--|
| To enrich the knowledge in the fundamental principles of management in alignment with the foundational theories of management and demonstrate managerial skills in an organizational set up. |                                                                     |                        |  |
| <b>Course Learning Outcomes</b>                                                                                                                                                              |                                                                     |                        |  |
| On the successful completion of the course, students will be able to                                                                                                                         |                                                                     |                        |  |
| <b>CLO No.</b>                                                                                                                                                                               | <b>CLO Statement</b>                                                | <b>Knowledge Level</b> |  |
| CLO1                                                                                                                                                                                         | Understand the basic meaning and functions of management.           | K1                     |  |
| CLO2                                                                                                                                                                                         | Gain knowledge regarding the importance of functions of management. | K2                     |  |

|                                           |                                                                                      |      |      |      |      |
|-------------------------------------------|--------------------------------------------------------------------------------------|------|------|------|------|
| CLO3                                      | Explore the various techniques to incorporate the management functions into business | K3   |      |      |      |
| CLO4                                      | Applications of the principles and theories of management in different Hierarchies   | K4   |      |      |      |
| Mapping with Programme Learning Out Comes |                                                                                      |      |      |      |      |
| CLOs                                      | PLO1                                                                                 | PLO2 | PLO3 | PLO4 | PLO5 |
| CLO1                                      | S                                                                                    | L    | S    | L    | L    |
| CLO2                                      | S                                                                                    | S    | L    | L    | L    |
| CLO3                                      | S                                                                                    | M    | L    | L    | L    |
| CLO4                                      | S                                                                                    | M    | L    | L    | M    |
| S-Strong;M-Medium;L-Low                   |                                                                                      |      |      |      |      |

|                                                                                                                                                                                                                                                                                                                                                                |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                |           |
| <b>UNIT I</b>                                                                                                                                                                                                                                                                                                                                                  | (15 hrs)  |
| Definition and meaning of management- <b>*functions of management*</b> – <b>*managerial skills*</b> – <b>*levels of management*</b> – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter. F.Drucker.                                                    |           |
| <b>UNIT II</b>                                                                                                                                                                                                                                                                                                                                                 | ( 15 hrs) |
| Planning – importance – <b>*process of planning*</b> – <b>*types of planning methods*</b> – objectives – policies – procedures – strategies & programmes - <b>*obstacles to effective planning*</b> . Decision making – steps – types-decision tree.                                                                                                           |           |
| <b>UNIT III</b>                                                                                                                                                                                                                                                                                                                                                | (15 hrs)  |
| Organization – importance- <b>*principles of organizing*</b> – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual- making organizing effective- <b>*staffing*</b> – <b>*recruitment*</b> – <b>*selection*</b> – training – promotion and appraisal. |           |
| <b>UNIT IV</b>                                                                                                                                                                                                                                                                                                                                                 | ( 14 hrs) |
| Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- <b>*barriers to effective communication*</b> . <b>*Leadership*</b> – <b>*definition*</b> – theories and approach to leadership – styles of leadership – types.                                                                                |           |
| <b>UNIT V</b>                                                                                                                                                                                                                                                                                                                                                  | (14 hrs)  |
| Co-ordination: Nature – <b>*problems of effective co-ordination*</b> . Control – nature – basic control process– control techniques (traditional and non-traditional) – <b>*use of computers in managing information*</b> .<br><b>* Highlighted Content offered in Blended Mode (Link Provided)</b>                                                            |           |

|                        |                                       |                                      |                     |                                          |
|------------------------|---------------------------------------|--------------------------------------|---------------------|------------------------------------------|
| <b>Text Books</b>      |                                       |                                      |                     |                                          |
| <b>S.No.</b>           | <b>Title</b>                          | <b>Authors</b>                       | <b>Publishers</b>   | <b>Edition &amp; Year of Publication</b> |
| 1                      | Principles and practice of Management | Prasad L M                           | Sultan Chand & Sons | 2020 & 10 <sup>th</sup> Edn              |
| <b>Reference Books</b> |                                       |                                      |                     |                                          |
| <b>S.No.</b>           | <b>Title</b>                          | <b>Author</b>                        | <b>Publisher</b>    | <b>Edition &amp; Year of Publication</b> |
| 1.                     | Principles of Management              | PC Tripathi, PN Reddy, Ashish Bajpai | MC Graw Hill        | 2021& 7 <sup>th</sup> Edn                |

|    |                          |                             |                  |                            |
|----|--------------------------|-----------------------------|------------------|----------------------------|
| 2. | Essentials of Management | Koontz, O'Donnell & Weirich | Tata McGraw Hill | 2020, 11 <sup>th</sup> Edn |
|----|--------------------------|-----------------------------|------------------|----------------------------|

### Skill development

- Enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organization.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organizing, leading and controlling framework techniques.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

### Skill Components

- Enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organization.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organizing, leading and controlling framework techniques

### Course Designers

1. Dr. L.Prabha
2. Dr.S.Nithya

| COURSE CODE | COURSE TITLE              | CATEGORY | L  | T | P | CREDIT |
|-------------|---------------------------|----------|----|---|---|--------|
| PC24A02     | HUMAN RESOURCE MANAGEMENT | THEORY   | 73 | 2 | - | 5      |

### Preamble

To enhance knowledge of management issues pertaining to staffing, training, performance, compensation and compliance with human resource requirements.

### Course Learning Outcomes

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

| CLOs | CLO Statement                                                                                                                         | Knowledge Level |
|------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| CLO1 | Relate the concepts of HR management.                                                                                                 | K1              |
| CLO2 | Gain understanding of functions, acquisition, training, performance appraisal, compensation, and challenges                           | K2              |
| CLO3 | acquire proficiency in HR management, encompassing strategic understanding, implementation skills, and problem-solving capabilities . | K3              |

|                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                          |                |                        |                               |      |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------|------------------------|-------------------------------|------|-----------|
| CLO4                                                                                                                                                                                                                                                                                                                                                                            | Apply expertise in HR management for better organizational performance and adaptability. |                |                        |                               |      | K4        |
| Mapping with Programme Learning Out Comes                                                                                                                                                                                                                                                                                                                                       |                                                                                          |                |                        |                               |      |           |
|                                                                                                                                                                                                                                                                                                                                                                                 | CLOs                                                                                     | PLO1           | PLO2                   | PLO3                          | PLO4 | PLO5      |
|                                                                                                                                                                                                                                                                                                                                                                                 | CLO1                                                                                     | S              | M                      | M                             | L    | L         |
|                                                                                                                                                                                                                                                                                                                                                                                 | CLO2                                                                                     | S              | L                      | M                             | S    | M         |
|                                                                                                                                                                                                                                                                                                                                                                                 | CLO3                                                                                     | S              | M                      | M                             | L    | M         |
|                                                                                                                                                                                                                                                                                                                                                                                 | CLO4                                                                                     | S              | L                      | M                             | M    | S         |
| S-Strong, M-Medium;L-Low                                                                                                                                                                                                                                                                                                                                                        |                                                                                          |                |                        |                               |      |           |
| Syllabus                                                                                                                                                                                                                                                                                                                                                                        |                                                                                          |                |                        |                               |      |           |
| UNIT I                                                                                                                                                                                                                                                                                                                                                                          |                                                                                          |                |                        |                               |      | (15 hrs)  |
| Human Resource Management: Concept and functions - Role, status, and <b>Competencies of HR manager</b> - Organization of HR Department - HR Policies – HR Structure and Strategy - <b>Evolution of HRM</b> – Work life balance.                                                                                                                                                 |                                                                                          |                |                        |                               |      |           |
| UNIT II                                                                                                                                                                                                                                                                                                                                                                         |                                                                                          |                |                        |                               |      | ( 16 hrs) |
| Acquisition of Human Resource: Human resource planning - Job analysis – job description and job specification - <b>Recruitment – Concept and sources</b> - Selection – Concept and process - Testing and interview - <b>Placement and induction.</b>                                                                                                                            |                                                                                          |                |                        |                               |      |           |
| UNIT III                                                                                                                                                                                                                                                                                                                                                                        |                                                                                          |                |                        |                               |      | (15 hrs)  |
| Human Resource Development- Concept and importance - Identifying training and development - <b>Training and development methods</b> – Career Development – Promotion and Transfers - management development programs – <b>Retirement and Other Separation processes.</b>                                                                                                        |                                                                                          |                |                        |                               |      |           |
| UNIT IV                                                                                                                                                                                                                                                                                                                                                                         |                                                                                          |                |                        |                               |      | ( 14 hrs) |
| Performance Appraisal: Nature and objectives - <b>Performance appraisal process</b> - Methods of performance appraisal - Job changes - transfers and promotions - Potential appraisal.                                                                                                                                                                                          |                                                                                          |                |                        |                               |      |           |
| UNIT V                                                                                                                                                                                                                                                                                                                                                                          |                                                                                          |                |                        |                               |      | (13 hrs)  |
| Compensation: Concept and policies - Job evaluation - <b>Methods of wage payments and incentive plans</b> - Fringe benefits - Performance linked compensation - Employee health and safety - Employee welfare - Social security (excluding legal provisions) - <b>Grievance handling and redressal.</b><br>* <b>Highlighted Content offered in Blended Mode (Link Provided)</b> |                                                                                          |                |                        |                               |      |           |
| Text Books                                                                                                                                                                                                                                                                                                                                                                      |                                                                                          |                |                        |                               |      |           |
| S.No.                                                                                                                                                                                                                                                                                                                                                                           | Title                                                                                    | Authors        | Publishers             | Edition & Year of Publication |      |           |
| 1                                                                                                                                                                                                                                                                                                                                                                               | Human Resource Management                                                                | K.Aswatha p pa | Mc Graw Hill Education | 2017 &8 <sup>th</sup> Edn     |      |           |
| 2                                                                                                                                                                                                                                                                                                                                                                               | Human Resource Management                                                                | Gupta C.B      | Sulthan Chand & Sons   | 2017&8 <sup>th</sup> Edn      |      |           |
| Reference Books                                                                                                                                                                                                                                                                                                                                                                 |                                                                                          |                |                        |                               |      |           |
| S.No.                                                                                                                                                                                                                                                                                                                                                                           | Title                                                                                    | Author         | Publisher              | Edition & Year of Publication |      |           |

|    |                           |                                      |                           |                             |
|----|---------------------------|--------------------------------------|---------------------------|-----------------------------|
| 1. | Human Resource Management | Gary Dessler                         | Pearson Education Limited | 2020 & 16 <sup>th</sup> Edn |
| 3. | Human Resource Management | David A. Decenzo and Stephen Robbins | Wiley                     | 2020&10 <sup>th</sup> Edn   |

### Skill Components

- To explore and forecast the human resources needed for the organizations to achieve its mission, objectives and hiring needs.
- Group discussions are organized for the students' community how to evaluate the legal, social and economic environment of the business.
- Students are instructed to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and selection process.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussuion

### Skill Components

- To explore and forecast the human resources needed for the organizations to achieve its mission, objectives and hiring needs.
- Group discussions are organized for the students' community how to evaluate the legal, social and economic environment of the business.
- Students are instructed to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and selection process.

1. Dr. L. Prabha
2. Dr. S. Duraieswari

| COURSE CODE | COURSE TITLE                      | CATEGORY  | L  | T | P | CREDIT |
|-------------|-----------------------------------|-----------|----|---|---|--------|
| PC23SBP1    | ACCOUNTING AUTOMATION – PRACTICAL | PRACTICAL | 41 | - | 4 | 3      |

### Preamble

To enable students to excel in auditing and automation using LibreOffice packages such as Writer (word processing), Impress (presentations), and Calc (spreadsheets), as well as computer-assisted audit tools (CAATs) and IDEA software equivalents available in open-source environments.

### Course Learning Outcomes

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

| CLOs | CLO Statement                                                                                                                       | Knowledge Level |
|------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| CLO1 | Proficiently use LibreOffice applications such as Writer, Calc, and Impress for document creation, data analysis, and presentations | K1              |
| CLO2 | Create, format, and manage professional documents, spreadsheets, and presentations using LibreOffice applications such as Writer,   | K2              |

|      |                                                                                                                      |    |
|------|----------------------------------------------------------------------------------------------------------------------|----|
|      | Calc, and Impress.                                                                                                   |    |
| CLO3 | Master in creation of email and calendar management, and practice effective communication in a professional setting. | K3 |
| CLO4 | Equip with essential LibreOffice skills for productivity and professionalism                                         | K4 |

### Mapping with Programme Learning Outcomes

| CLOs | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
|------|------|------|------|------|------|
| CLO1 | S    | M    | M    | S    | M    |
| CLO2 | S    | M    | M    | S    | S    |
| CLO3 | M    | M    | M    | M    | S    |
| CLO4 | S    | S    | M    | M    | S    |

S-Strong, M-Medium;L-Low

### Syllabus

#### Libreoffice Writer

1. Create a project report with proper heading style and then insert the Automatic Table of Contents for it to make the document as a digital document.
2. Create table icons for designing of newspaper
3. Insert Mail merge to combine letter with different recipients data which is inserted in Calc.
4. Insert an organizational chart of company.

#### Libreoffice Impress

5. Insert a excel chart, hyperlink a pdf document in to slide.
6. Insert notes for slides and use the presenter view (Rehearse in Dual Monitor(laptop))

#### Libreoffice Calc

7. Create EMI chart using PMT functions and also create the same using Template (loan Amortization)
8. Use the Vlookup Function and demonstrate to fetch the data from one sheet to another and also try to search Right to left direction using index and Match function.
9. Apply the Data validation and restrict the users / find the Sunday entries in the Invoice Date Column, and also try to restrict Saturday and Sunday.
10. Apply the conditional formatting to highlight the values highest 20 values, Color scales, Sunday in series of date (using the function Weekday ())
11. Create one variable and Two variable data Table to perform the sensitivity analysis
12. Create a simple Dashboard for a sales data
13. Generate a PIVOT TABLE REPORT and utilize the commands calculated field, show value as % on Grand total, Insert Slicer, Filter.
14. Find GAP in a series of numbers using IF function
15. Perform the Sampling from the population using Rand function and Data Analysis Tool Pak.

### Course Designer

1. Dr.L. Prabha
2. Dr.S.Duraieswari

