



**PSGR
Krishnammal College for Women**



College of Excellence, **nirf** 2022-6th Rank
Autonomous and Affiliated to Bharathiar University

Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

**DEPARTMENT OF BCOM
(PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES- BASED CURRICULAR FRAMEWORK (LOCF)**

(I,II, III,IV Semesters)

2022 – 2025 BATCH



PROGRAMME LEARNING OUTCOMES (PLO's)

After Completion of the programme, the student will be able to

- PLO1:** Acquire quality professional education to turn into outstanding business professional/career women/entrepreneur and a responsible citizen.
- PLO2:** fulfill the compliance requirements of business organizations in a professional way.
- PLO3:** develop communication skills, interpersonal and soft skills, to enable them to interact in a more constructive manner.
- PLO4:** apply critical thinking, cognitive skills and logical decision making as business professionals.
- PLO5:** develop an attitude to be a lifelong learner both personally and professionally to succeed in sustainable business environment.

PROGRAMME SPECIFIC OUTCOME (PSO's)

Students at the time of graduation will be able to

- PSO1:** gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
- PSO2:** acquire practical knowledge to take up the task of accounting professionals.
- PSO3:** serve as a launch pad for professional programmes like CA, CMA and ACS.
- PSO4:** demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
- PSO5:** do their higher education and can build their career as business professionals.

III	I	TAM2203A/ HIN2203A/ FRE2203A	Language – Tamil / Hindi / French –Paper III	Lang	4	5 8	2	3	50	50	100	3
	II	ENG2203A	English -Paper III	Eng	4	5 8	2	3	50	50	100	3
	IIIA	PC22C05	Paper V –Advanced Accounting	CC	4	5 8	2	3	50	50	100	3
	IIIA	PC22C06	Paper VI – Corporate and Other Laws	CC	4	5 8	2	3	50	50	100	3
	IIIA	PC22C07	Paper VII – Auditing and Assurance I	CC	4	5 8	2	3	50	50	100	3
	IIIA	PC22A01 PC22A02	Principles of Business Management Business Communication and Ethics	GE	5	7 3	2	3	50	50	100	4
	III	PC21SBCE	Skill based subject: Course Era – International Business and e- Commerce (III/IV SEM)	SEC	3	4 5		-	100	--	100	3
	III B	NM22EVS	Foundation Course-II (Environmental Studies)*	AECC	-	-	-	-	100	-	100	Gr
	III B	NM22UHR	Foundation Course-III Universal Human Values and Human Rights	AECC	2	3 0	-	-	100	-	100	2
SEM	Part	Subject Code	Title of the Paper	Category	Instruction	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
IV	I	TAM2204A/ HIN2204A/ FRE2204A	Language – Tamil / Hindi / French – Paper IV	Lang	4	58	2	3	50	50	100	3
	II	ENG2204A	English -Paper IV	Eng	4	58	2	3	50	50	100	3
	III A	PC22C08	Paper VIII –Cost Accounting	CC	4	58	2	3	50	50	100	3
	III A	PC22C09	Paper IX – Auditing and Assurance II	CC	4	58	2	3	50	50	100	3
	III A	PC22C10	Paper X- Financial Management	CC	4	58	2	3	50	50	100	3
	III A	PC22A03 PC22A04	Entrepreneurial Development Modern Banking	GE	5	73	2	3	50	50	100	4
	III	PC22SBP1	Skill based subject: Accounting Automation – Practical I	SEC	3	41	4	-	100	--	100	3
	III B	NM22DTG	Foundation Course- IV Design Thinking	Finishi ng	2	30	-	-	100	-	100	2
	V	COCOACT	NSS, NCC, YRC and Sports & Games, Eco-watch, YINET,	-	-	-	-	-	100	-	100	1

		Community Oriented Service	-	-	-	-	-	-	-	Completed
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** Outside regular class hours

CC – Core Courses CA – Continuous Assessment GE – Generic Elective ESE - End Semester Examination AECC – Ability Enhancing Compulsory Course SEC – Skill Enhancing Course

Bloom’s Taxonomy based Assessment Pattern

CIA Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern: 5 x 20 = 100 Marks (For Theory Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (For problem papers): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

Question Paper pattern for ESE - Professional English for Commerce and Management

Section	Marks	Total
A – 5x2 marks	10	50
B – 4 out of 6 x 5 marks	20	
C – 2 out of 3x 10 marks	20	

Question Paper pattern – Business Economics only

CIA –I and CIA II – 50Marks

Section	Wordlimit	Marks	Total
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A – 30*1 Mark	MCQ's	30	50
B – 4*5 Mark	250words	20	

END SEMESTER & MODEL – 100 Marks

Section	Word limit	Marks	Total
A – 60*1 Marks	MCQ's	60	100
B – 5/6 *8 Marks	450words	40	

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNALASSESSMENT

Theory

	CI A I	CI A II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn ./Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

**RUBRIC ASSESSMENT TOOL
ASSIGNMENT**

Maximum - 20 Marks (Converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

SEMINAR

Maximum - 20 Marks (Converted to 5 marks) –Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows Awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good

Style Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples
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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
Level of Engagement in Class	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
Listening Skills	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.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	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.

QUIZ

Maximum - 20 Marks (Converted to 4 marks)

**APPLICATION ORIENTED/INNOVATION/CREATIVITY
ASSIGNMENT**

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

Question Paper Pattern From III Semester onwards

CA Question Paper Pattern and distribution of marks

Question Paper Pattern and distribution of marks -Language and EnglishLanguage

Section A	6 x 2 (No choice)	:	12 Marks
Section B	4 x 6 (4 out of 6)	:	24 Marks (250 words)
Section C	2 x 12 (2 out of 3)	:	24 Marks (500 words)
Total		:	60Marks

Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks : 3 x 2 = 6

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) : 3 x 6 = 18

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): 3x12=36

Total :60 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and

English

Section A	11 x 2 (11 out of 13)	:	22 Marks
Section B	5 x 6 (5 out of 7)	:	30 Marks (250 words)
Section C	4 x 12 (4 out of 6)	:	48 Marks (600 - 700 words)
Total		:	100 Marks

Core and Allied courses:

ESE Question Paper Pattern: 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks :5 x 2 = 10

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) :5 x 6 = 30

One question with a weightage of 12 Marks (Internal Choice at the same CLO level):5x12=60

Total :100 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks :5 x 2 =10

One question with a weightage of 6 Marks :5 x 6 =30

One question with a weightage of 12 Marks(Internal Choice at the same CLO level):5x12=60

Total : 100 Marks

CA pattern -Theory

CIA Test	:	10 marks (Conducted for 60 marks after 50 days)
Model Exam	:	20 marks (Conducted for after 85 days 100 marks (Each Unit 20 Marks))
Seminar/Assignment/Quiz	:	10 marks
Class Participation	:	7 marks
Attendance	:	3 marks
Total	:	50 Marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical) : 50 marks

Test 2 (Theory / Practical / Project) : 50 marks

Total : 100Marks

Part IV**Value education / Environmental Studies / Design Thinking**

Quiz :50 marks

Assignment : 25marks Project / Case study :25 marks

Total :100 Marks**RUBRIC ASSESSMENT TOOL
ASSIGNMENT/QUIZ/SEMINAR**

Criteria	10 Marks	8 Marks	6 Marks	4 Marks	2 Marks
Focus Purpose	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
Style: Details and Examples	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 specific examples and details	No use of examples

CLASS PARTICIPATION**Maximum - 28 Marks (Converted to 7 marks) – Scaled from 7 to 1**

Criteria	7/6 Marks	5/4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	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

Listening Skills	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.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	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

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –PC21C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
COURSE –PC21C02					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
COURSE –PC21C03					
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M
COURSE –PC21C04					
CLO1	S	S	M	S	S
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	M	S	M	M	S
COURSE – PC22C05					
CLO1	S	M	M	L	M
CLO2	S	M	M	S	S
CLO3	M	M	M	M	L
CLO4	L	S	M	M	S
COURSE –PC22C06					
CLO1	S	L	L	M	L
CLO2	S	M	L	L	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S

COURSE –PC22C07					
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
COURSE –PC22A01					
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
COURSE –PC21A02					
CLO1	M	L	L	M	L
CLO2	M	L	L	M	L
CLO3	M	M	L	M	L
CLO4	M	L	M	L	M
COURSE - PC22C08					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE - PC22C09					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE - PC22C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE - PC22A03					
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M
COURSE - PC22A04					
CLO1	L	M	L	L	M
CLO2	M	L	L	M	L
CLO3	L	L	L	L	M
CLO4	L	M	L	L	L

SEMESTER – I

PC22C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	71	4		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 Number	CLO statement	Knowledge level
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CLO 1	Understand the accounting principles, accounting standards, inventory, depreciation, average due date and account current and rectification of errors.	K1
CLO2	Grasp the accounting treatments relating to Bank Reconciliation Statement, Cost of Inventory, average due date and account current for calculating the debt payments	K2
CLO3	Explain the methods of depreciation and accounting treatments relating to bills of exchange, Rectification of Errors, technique of inventory valuation and record keeping and preparation of Final Accounts to sole proprietor.	K3
CLO4	Analyze and develop knowledge in Accounting standards, income & expenditure, receipts & payments account and preparing final Accounts to arrive the surplus of non-profit organizations	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	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

(13 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.

Bills of exchange and promissory notes Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.

UNIT IV

(13 Hrs)

Average due Date: Meaning, Calculation of average due date in various situations.

Account Current: Meaning of Account Current, Methods of preparing Account

Current.

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% Problems & 20% theory

Text books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 th Revised Edition and Reprint 2020
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020

Reference books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4 th Revised Edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6th Revised Edition,2017
3	Cost Accounting	T.S.Reddy & Y Hari Prasad Reddy	Margham Publications	5 th Revised Edition 2020

Pedagogy

Chalk and talk , PPT , Discussion , Assignment , Seminar

1. Principles and Practice of Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
2. Financial Accounting by Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

Skill Development

1. Preparation of financial statements using trial balance of any Company
2. Study of a company's report which includes accounting policies and present a summary
3. Visit any manufacturing company and study the methods of maintaining books of inventory and its valuation.
4. Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

Course designer

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

PC22C02	BUSINESS LAW	Category	L	T	P	Credit
		Core	71	4		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 Number	CLO Statement	Knowledge level
CLO 1	Understand basic provisions relating to Indian Contract Act 1872, Sale of Goods Act 1930, Indian Partnership Act of 1932, LLP Act 2008, Companies Act 2013 and Industry 4.0	K1
CLO2	Grasp the concepts relating to elements of a valid contract, formation of the contract of sale, rights and duties of partners, characteristics of LLP and Features of companies	K2
CLO3	Examine the provisions relating to performance of contract , transfer of ownership and delivery of goods and reconstitution of firms, Corporate veil theory and Skills required for Industry 4.0	K3
CLO4	Analyze the facts about contingent and quasi contract , conditions and warranties , resolution of a firm and Impact of Industry 4.0 on Society, Business, Government and People	K4

Mapping with Programme Learning Outcomes

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

(11 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

(15 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.

Text books

S. No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 th 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 Publishing
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 th Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari S.K.Maheshwari	Himalayan Publishing House	2 nd Edition 2015

Pedagogy

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

Related Online Contents

1. Business Laws by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. A complete Guide to Industry 4.0-Udemy
3. Business Laws – P.C. Tulsian and Bharat Tulsian – Tata McGraw Hill Education Pvt. Ltd. – 2020

Skill Development

1. Case laws – involving points of Law of Contracts.
2. Study any two sale agreements with various conditions and warranties.
3. Study any partnership deed agreement and present same in the class.
4. Discuss any two case studies in formation of LLP.
5. Drafting Memorandum of Association and Articles of Association.

Course designers

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

SEMESTER - II

PC22C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credits
		Core	71	4	-	4

Preamble

To develop an understanding of the basic Concepts of the partnership and apply the same in preparing financial statements of partnership, to acquire the ability to apply their knowledge to understand issue of shares of companies and to gain expertise knowledge

Course Learning Outcomes

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

CLO Number	CLO statement	Knowledge level
CLO 1	Understand the basic knowledge on fundamentals of Consignments , partnership and Company accounts	K1
CLO2	Grasp to Journalize transactions on sale of goods on approval and returnbasis, profit and loss appropriation account, capital accounts of partner	K2
CLO3	Evaluate the concept of Consignment and preparation of relativeaccounts , admission, retirement and death and to solve comprehensive problems in it	K3
CLO4	Apply the knowledge to pass journal entries regarding issue ofshares including forfeiture and re-issue	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M

CLO4	S	S	M	S	M
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S- Strong. M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

Consignments – Meaning and features, difference between sale and Consignment, accounting treatments for consignment transactions and events in the books of consignor and consignee.

Sale of goods on approval or return basis.

UNIT II

(14 Hrs)

Fundamentals of partnership- Definition of partnership, partnership deed, 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 III

(14 Hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission

UNIT IV

(15 Hrs)

Retirement of partner- Gaining ratio, treatment of goodwill, adjustment of capital after retirement, comprehensive problems in retirement

Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit, mode of payment to deceased partner and comprehensive problems

UNIT V

(14 Hrs)

Introduction to company accounts – Definition of share and debentures, issue of shares, forfeiture of shares and re-issue of forfeited shares.

80% Problems & 20% theory

Text books

S. No	Title	Author	Publisher	Edition
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 th Revised Edition, Reprint 2020
2.	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

Reference books

S.NO	Title	Author	Publisher	Edition
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 th Revised Edition, Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 th Revised Edition, Reprint 2020

Pedagogy

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

Related Online Contents

1. Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. Financial Accounting - Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

Skill Development

1. Working on practical aspects of Consignment and sale of goods on approval and return basis.
2. Preparation of financial statements in aspects of admission, retirement and death with capital accounts.
3. Exploring the practical procedures in issue and allotment of shares with pro-rata allotment.
4. Working on forfeiture and re-issue of shares.

Course designers

1. Dr. S.Vijayalakshmi
2. Dr.G.Lakshmi

PC22C04	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Core	71	4		4

Preamble

To develop an understanding of the concepts and theories of business economics and its application in business

Course Learning Outcomes

On the successful Completion of the Course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the clear key concepts and ideals of basic economics, the importance of demand and supply, Concepts of Costs and illustrate consumer Behavior	K1
CLO2	Grasp the tools and techniques for analyzing the producer's equilibrium and production, cost relations with its proportions, Various forms of markets and Foreign Direct Investment	K2
CLO3	Analyze the skills in framing the price determination charts in various market structures, Law of supply and Elasticity of supply and phases of business cycles	K3
CLO4	Apply the nature of the policies formulation and the implementation of government policies towards business organizations facilitating business and regulatory bodies of business	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1.	S	S	M	S	S
CLO2.	S	S	M	M	S
CLO3.	S	S	M	S	S
CLO4	M	S	m	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Introduction to Business Economics: Meaning and scope of Business Economics– Basic Problems of an Economy and Role of Price Mechanism - Theory of Demand and Supply : Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer's behavior – Marshallian approach and Indifference curve approach.- Meaning and determinants of supply, Law of supply and Elasticity of supply – Demand Forecasting.

Unit II

(15 Hrs)

Theory of Production and cost : Meaning and Factors of production – Laws of Production–The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium - Concepts of cost – Short-run and long - run costs, Average and marginal costs, Total, fixed and variable costs.

Unit III

(14 Hrs.)

Price Determination in Different Markets : Various forms of markets–Perfect competition, Monopoly, Monopolistic competition and Oligopoly - Price determination in these markets. Business Cycles – Meaning – Phases – Features - Causes behind these Cycles.

Unit IV

(14 Hrs.)

Business Environment - Micro and Macro Environment, Elements of Micro Environment – consumers/Customers, competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment - Business organizations - Overview of leading Indian and Global Companies.

Unit V

(14 Hrs.)

Government Policies for Business Growth - Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment - Organizations facilitating Business -

Indian regulatory bodies : SEBI, RBI, IRDA, CCI - Indian Development Banks : IFCI, SIDBI, EXIM Bank, NABARD.

Text Book

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1	Managerial Economics	R.L.Varshney and K.L. Maheswari	Sultan Chand & Sons	22 nd Revised Edition 2018

Reference Books

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1.	Business Economics	K.P.M. Sundharam & E.N.Sundharam	Sultan Chand & Sons	4 th Edition ,2017
2.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20th Revised & Enlarged Edition. 2016

Pedagogy

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

Related Online Contents

1. Business Economics by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
2. Business Economics – H.L. Ahuja – S.Chand and CO. Ltd. – 2019.

Skill Development

1. A survey report on demand forecasting for a product.
2. Student to choose any manufacturing company by their own to find the total cost of product including longrun and short run costs.
3. Student to choose a product and apply price elasticity in real time situation.
4. Select and discuss the leading Indian and global companies and its competitors.
5. Detail charts on activities of SEBI and NABARD.

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr..R.Judith Priya

PC22C05	ADVANCED ACCOUNTING	Category	L	T	P	Credits
		Core	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 Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of accounting practices in organisations.	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 Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
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CLO1	S	M	M	L	M
CLO2	S	M	M	S	S
CLO3	M	M	M	M	L
CLO4	L	S	M	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (13 Hrs)

Dissolution of a firm – ***Insolvency of a partner or partners*** (Garner Vs Murray) - Piecemeal Distribution.

Unit II (10 Hrs)

Sale of Business to a company - Amalgamation of firms

Unit III (13 Hrs)

Hire purchase – Installment purchase system - ***Distinction between hire purchase and installment system*** – Accounting treatment from the point of view of various parties.

Unit IV (12 Hrs)

Branch accounts: meaning – ***Types of branches*** - Branch accounts- Debtors system, Stock & Debtors system.

Unit V (10 Hrs)

Insurance claims for loss of stock and loss of profit. ***Accounts from incomplete records***.

80% Problems & 20% theory

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 th Revised Edition, Reprint 2020
2.	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 th Revised Edition, Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 th Revised Edition, Reprint 2020

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

Pedagogy

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

Course Designers:

- Dr.S.Vijayalakshmi
- Dr.L.Prabha

PC22C06	CORPORATE AND OTHER LAWS	Category	L	T	P	Credit
		Theory	58	2	-	3

Preamble

To provide an insight into the structure of Company Law and to familiarize the relevant case studies involving issues and emerging trends which helps in applying the knowledge in the functioning of an organisation.

Course Learning Outcome

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

Clos Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge regarding the laws pertaining to various kinds of companies	K1
CLO2	Gain effective knowledge in Provisions and framing of the legal documents.	K2
CLO3	Demonstrate the various provisions relating to Company Law	K3
CLO4	Apply and interpret the rules in the Companies Act in the within the scope of legal frame work.	K4

Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	M	L
CLO2	S	M	L	L	S
CLO3	S	M	S	M	S
CLO4	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

(12Hrs)

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

(11 Hrs)

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 Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
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1	N.D.Kapoor	Elements of Company Law N.D.Kapoor, Dr. RajniAbbi,	Bharat Bhushan ,& Rajiv Kapoor.	Sultan Chand & Sons Revised edition, 2020
2	A Handbook on Corporat and Other Laws	CA CS Munish Bhandari	Bestword Publications Pvt Ltd	23 rd Edition, 2020

Reference Books

S.no.	Title	Authors	Publishers	Edition & year of publication
1	Corporate and Other Laws	CA Pankaj Garg	Taxmann Publications Pvt.Ltd	2 nd Edition, 2022
2	CA – Inter Study Material	ICAI	ICAI	Current year

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowchart and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar, Through Online, Brain Storming, Group Discussion

Course Designers:

1. Dr.S.Vijayalakshmi
2. Dr.Prabha.L

PC22C07	AUDITING AND ASSURANCE I	Category			Credit	
		L	T	P		
		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

Clos Number	CLO Statement	Knowledge Level
CLO 1	Understand the basic principles of Auditing and the related standards	K1
CLO 2	Develop an understanding of scope of engagements.	K2
CLO 3	Interpret procedural aspects with emphasis on auditing functionalities.	K3
CLO4	Acquire a critical approach in the application of auditing skills withing the professional settings.	K4

Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(10hrs)

Auditing concepts: Nature, objective and scope of audit. *Relationship of auditing with

other disciplines*, ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.

Unit II

(11 hrs)

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

Unit III

(12 hrs)

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.

Unit IV

(12 hrs)

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.

Unit V

(13 Hrs)

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***

Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 th Revised Edition 2020
2.	CA – Inter Study Material	ICAI	ICAI	Current year

Reference Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	11 th Edition, 2022
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 th Edition 2020

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Through Online & Brain Storming

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.L.Prabha

PC22A01	PRINCIPLES OF BUSINESS MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

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.

Course Learning Outcomes

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

Clos Number	CO Statement	Knowledge Level
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 Outcomes

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

Syllabus

Unit I

(14Hrs)

Definition and meaning of management- ***functions of management*** – ***managerial skills*** – ***levels of management*** – 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.

Unit II

(15Hrs)

Planning – importance – ***process of planning*** – ***types of planning methods*** – objectives – policies – procedures – strategies & programmes - ***obstacles to effective planning***. Decision making – steps – types- decision tree.

Unit III

(15Hrs)

Organization – importance- ***principles of organizing*** – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual- making organizing effective- ***staffing*** – ***recruitment*** – ***selection*** – training – promotion and appraisal

Unit IV

(14Hrs)

Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- ***barriers to effective communication***. ***Leadership*** – ***definition*** – theories and approach to leadership – styles of leadership – types.

Unit V

(15Hrs)

Co-ordination: Nature – ***problems of effective co-ordination***. Control – nature – basic control process– control techniques (traditional and non-traditional) – ***use of computers in managing information***.

Text Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Principles and practice of	Prasad L M	Sultan Chand & Sons	10 th Edition, 2020

	Management			
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Reference Books

S.no	Title	Authors	Publishers	Edition and Year
1.	Principles of Management	PC Tripathi, PN Reddy, Ashish Bajpai	MC Graw Hill	7 th Edition, 2021
2.	Essentials of Management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	11 th Edition, 2020

Skill Components

- To 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.
- Student are asked to create their own survivor's guide for learning and developing their own principles for management.

Pedagogy

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

Course Designers

1. Dr.S.Vijayalakshmi
2. Mrs Lakshmi Narendran

PC22A02	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

To improve effective listening, oratory and analytical skills among students so as to enable them to comprehend and analyse instructions within an organization and enable to perform and communication with clarity and ethics.

Course Learning Outcomes

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

Clos No.	CLO Statement	Knowledge Level
CLO1	Understand the elements of communication in business environment	K1
CLO2	Acquire knowledge about ethical and formal communication.	K2
CLO3	Cognize business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization and ethical practices in business environment.	K4

Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	L	L	L	L	L
CLO5	S	L	M	L	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(15Hrs)

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*** – Communicating Corporate culture, change, innovative spirits - communication breakdowns - ***Communication ethics***

Unit II (14 Hrs)

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

Unit III (16 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 - (a) ***Partnership deed; (b) Power of Attorney; (c) Lease deed***; (d) Affidavit; (e) Indemnity bond; (f) ***Gift deed***; (g) ***Memorandum and articles of association of a company***; (h) ***Annual Report of a company***.

Unit IV (14 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***.

Environment Issues: Protecting the Natural Environment - ***Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources***.

Unit V (14 Hrs)

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality. Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest. Ethics in Accounting and Finance –Importance, issues and

Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law, Ethics and Communication	CA Munish Bhandari	Bestword Publications Private Limited	22 nd Edition, 2019

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Ethics and Communication	P S Rathore	S Chand	2018 Revised Edition
2.	CA – Inter Study Material	ICAI	ICAI	Current year

Skill Components

- Planning and Composing Business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components.
- Basic understanding of legal deeds and documents.

Pedagogy

Course Designers

1. Dr. S.Vijayalakshmi
2. Mrs Lakshmi Narendran

PC22C08	COST ACCOUNTING	Category	L	T	P	Credit
		CORE	58	2	-	3

Preamble

To outline conceptual framework, preparing cost accounts using various costing techniques, and acquiring key concepts for decision-making.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.	K1
CLO2	Calculate employee cost, labour cost, overhead cost.	K2
CLO3	apply costing methods to determine the costs for different purposes.	K3
CLO4	acquire the ability to apply information for cost ascertainment, planning, control and decision making.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus**UNIT I****(10 hrs)**

Introduction to Cost Accounting – Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Cost terms and concepts - Elements of Cost - Methods of Costing. – Techniques of costing - Preparation of Cost Sheets for manufacturing sector and for Service sector

UNIT II**(12 hrs)**

Material Cost: Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification. Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level. Determination of Optimum Order quantity- Economic Order Quantity (EOQ)

UNIT III**(12 hrs)**

Employee Cost - Attendance and Payroll procedures -**Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages**, Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, **causes of employee turnover** - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system, Halsey plan, /Rowan plan, Merrick plan, Beadux method, Merrick plan.

UNIT IV

(12 hrs)

Allocation and Apportionment of overheads using Absorption Costing Method.Factory Overheads- Primary and secondary distribution.Administration Overheads- Method of allocation to cost centers or products.Selling & Distribution Overheads- Analysis and absorption of the expenses in products

UNIT V

12 hrs)

Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.

80% Problem 20% Theory

Highlighted Content offered in Blended Mode(Link Provided)

Links

UNIT I

1 <https://theinvestorsbook.com/cost-accounting.html>

2 <https://www.preservearticles.com/cost-accounting/relationship-between-cost-accounting-financial-accounting-management-accounting-and-financial-management/3079>
<https://youtu.be/hZcvKVD9r6s>

UNIT II

1 <https://nhirapremiumuniversity.com/accounting-for-material/>

2 https://in.video.search.yahoo.com/search/video;_ylt=AwrKDCniphXjO_oNhp.7HAx.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3BpdnM?p=Material+Cost%3A+Procurement+procedures++Store+procedures+and+documentation+in+respect+of+receipts+and+issue+of+stock&fr2=pivweb&type=E211IN1485G91583&fr=mcafee#id=2&vid=1c9e0dac4badd94ff414ac510b65ca05&action=view

UNIT III

1 <https://theintactone.com/2019/09/15/hrm-u4-topic-4-components-of-wage-salary-da-incentives-bonus-fringe-benefits-etc/>

2 <https://www.hrprofilingsolutions.com.au/blogs/aus-blog/employee-turnover-causes-effects-strategies/>

UNIT V

1 <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>

2 <https://www.youtube.com/watch?v=7x1Y2apUx-I>

Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Cost Accounting	Agarwal Simmi Jain, K.L.Narang	Kalyani Publishers	25 th edition, 2016

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Cost Accounting	R.S.N.Pillai & V.Bagavathi	S.Chand	7 th , 2010, Reprint 2013

2	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	12 th revised edition, 2013
3	CA –Inter Study Material	ICAI	ICAI	Current year

Pedagogy

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

Skill components

1. The ability to estimate costs accurately is vital. This involves predicting future costs based on historical data, industry benchmarks, and other relevant factors.
2. Understanding different costing methods and knowing when to apply them is crucial. Job costing and process costing are two common methods used in various industries.
3. Knowing how to measure and allocate costs to products, services, or projects is a key skill. This includes understanding direct costs, indirect costs, and overhead.

Course Designers

1	Dr.S.Vijayalakshmi
2	Dr G Lakshmi

PC22C09	AUDITING AND ASSURANCE II	Category	L	T	P	Credit
		CORE	58	2	-	3

Preamble

To educate the concept of auditing and its relation to internal control system and enhance the practical knowledge relating the procedures of auditing by handling risks in a digital environment.

Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic principles of Auditing in organizations	K1
CLO2	Demonstrate proficiency in preparing audit reports and providing recommendations	K2
CLO3	Make inference from auditing in organizational processes in compliance with relevant regulations	K3
CLO4	Critically evaluate complex audit environments by utilizing advanced analytical techniques	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I	(10 hrs)
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Audit risk- Identifying and assessing the risk of material misstatement, Risk assessment procedures; Understanding the entity and its environment. **Internal control- Basics of Internal Control**, documenting the risks; evaluation of internal control system; testing of internal control; internal control and its environment; Internal audit - **Basics of standards on internal audit (SIAs) issued by the ICAI.**

UNIT II

(11 hrs)

Internal financial control and reporting requirement - **Distinction between internal financial control and internal control over financial reporting**, Responsibility for the prevention and detection of fraud - **fraud risk factors**; risks of material misstatement due to fraud; **communication of fraud**; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

UNIT III

12 hrs)

Audit in an automated environment: Digital Audit, **Key features, Impact of IT related risks**, Impact

on controls, Internal financial controls as per regulatory requirements, Types of controls, Audit approach, Understanding and documenting automated environment, Testing methods, Data analytics for audit.

UNIT IV (12 hrs)

Audit sampling: **Meaning of audit sampling, Designing an audit sample, Types of sampling.** Sample size and selection of items for testing, Sample selection method. Analytical procedure: Meaning, Nature, Purpose and Timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to audit; Investigating the results of analytical procedures.

UNIT V (13 hrs)

Audit Report- Forming an opinion on the Financial Statements, **Basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements), Communicating key Audit Matters in the Independent Auditor’s Report (SA 701),** Types of Modified Opinion, Circumstances When a Modification to the Auditor’s Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor’s Report), SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report.

Highlighted Content offered in Blended Mode(Link Provided)

Links

UNIT I

1 <https://www.youtube.com/watch?v=XmbvTONuUgc>

2 <https://www.youtube.com/watch?v=T5lz0yAH3Sc>

UNIT II

1 <https://www.youtube.com/watch?v=Y5mEGQk9RDM>

2 <https://www.youtube.com/watch?v=12JVzAmuLFQ>

UNIT III

1 <https://www.youtube.com/watch?v=arytn2xeSEo>

2 <https://corpgov.law.harvard.edu/2019/07/08/emerging-technologies-risk-and-the-auditors-focus/>

UNIT IV

1 https://www.youtube.com/watch?v=T-Aj_jydkn4

2 <https://www.youtube.com/watch?v=NupWmfd1Rxs>

UNIT V

1 <https://www.youtube.com/watch?v=2SUDf6hxsVM>

2 <https://www.youtube.com/watch?v=G5IfNUbog4M>

Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 th Revised Edition 2020
2	CA – Inter Study Material	ICAI	ICAI	Current year

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	11 th Edition, 2022
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 th Edition 2020

Skill Development	
1	Design and develop an audit plan program for a joint stock company
2	Draft an audit report (qualified or clean) with imaginary data.
3	Record the verification procedure with respect to any one fixed asset.
4	List the various documents necessary to be verified in the audit process
Pedagogy	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
Course Designers	
1	Dr.S.Vijayalakshmi
2	Mrs Lakshmi Narendran

PC22C10	FINANCIAL MANAGEMENT	Category	L	T	P	Credit
		CORE	58	2	--	3

Preamble

To equip with the essential knowledge and skills to effectively manage financial resources, make informed investment decisions, and optimize financial performance in various business contexts.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level

CLO1	Gain a solid understanding of the foundational concepts in Financial Management.	K1
CLO2	Utilize principles, techniques, and models to make decisions that maximize the firm's value.	K2
CLO3	Evaluate how financial decisions influence the long-term valuation of the company	K3
CLO4	Assess financial information and choose the most optimal decision alternative	K4

Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(10 hrs)

Financial Management- Importance and its Scope – Objectives of Financial Management – role of Finance Executive – **Sources of Finance of a Business**

(11 hrs)

UNIT II

Cost of Capital –Significance and determination – Cost of Long Term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings

(11 hrs)

UNIT III

Capital Structure –**Theories of capital structure**: Net Income Approach, Traditional Approach, Net Operating Income Approach and Modigliani-Millar approach

(14 hrs)

UNIT IV

Leverages – Types of Leverages : Operating, Financing and Combined Leverages Capital budgeting – Meaning – Non-discounting and Discounting Cash Flow Techniques

(12 hrs)

UNIT V

Dividend – **Forms of Dividend** – Significance of Dividend Policy – Irrelevance and Relevance Theories of Dividend,

70% Problem , 30% Theory

Highlighted Content offered in Blended Mode(Link Provided)

Links

UNIT I

1 <https://www.youtube.com/watch?v=a5KFtmouLw0>

UNIT II

1 <https://www.youtube.com/watch?v=SIMqoeWogDY>

UNIT III

1 <https://www.youtube.com/watch?v=NXbSuC9PL6c>

UNIT IV

1 <https://www.youtube.com/watch?v=tw6ir4xpcY0>

UNIT V

Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial Management	Sashi K. Gupta, R.K.Sharma & Neeti Gupta	Kalyani Publishers	9 th revised Edition 2018
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial management	IM Pandey	Pearson	12 th Edition 2021
2	Financial management	Dr S N Maheshwari	Sultan Chand & Sons	15 TH Edition 2019
3	CA - IPCC study material	ICAI	ICAI	Current Year

Skill components

- Balance sheet of a company is given and students are asked to compute working capital.
- Giving a balance sheet, students are asked to calculate the cost of capital of various sources of capital and also composite cost of capital
- Balance sheets of two companies are given and students are asked to analyse the capital structure of companies and comparative analyses can be made.
- Students are asked to prepare the report relating to dividend issued by a company for past years (say 3 years) can be analysed and compared with the current year

Pedagogy

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

Course Designers

- | | |
|---|--------------------|
| 1 | Dr.S.Vijayalakshmi |
| 2 | Ms.G.Chandhini |

PC22A03	ENTREPRENEURIAL DEVELOPMENT	Category	L	T	P	Credit
		Allied	73	2	-	4

Preamble

To cultivate core entrepreneurship concepts and promote business opportunity awareness among individuals with foundational business knowledge, enabling collaborative initiation of new ventures

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 and theories in entrepreneurship	K1
CLO2	generate ideas in innovative business and evaluate their potentials	K2
CLO3	Explore to adapt the changing market conditions and continuously innovate to stay competitive entrepreneur	K3
CLO4	explore strategies for securing funding resources and support for entrepreneurial endeavors	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I	(14 hrs)
Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship Intrapreneur - Difference between Entrepreneur and Intrapreneur– Traits of entrepreneurship –Barriers to entrepreneurship - the entrepreneurial culture- Stages in entrepreneurial process – Factors promoting entrepreneurship.	
UNIT II	(15 hrs)
Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.	
UNIT III	(15 hrs)
Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development - Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection- Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Preparing a model project report for starting a new venture (Team-based project work)- Project Appraisal.	
UNIT IV	(15 hrs)
Institutional Finance for Entrepreneurs - Need – Commercial Banks, Other Financial Institutions. Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and	

Specialised Institutions.				
UNIT V		(14 hrs)		
Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures. Rural Entrepreneurship – Need, Problems, NGOs and rural entrepreneurship. Women Entrepreneurship – Concept, Functions, Growth and Problems- SHG				
Highlighted Content offered in Blended Mode(Link Provided)				
Links				
UNIT I				
1	https://youtu.be/U7hjYFE69mI?feature=shared			
2	https://youtu.be/JjRdVZjf0_g?feature=shared			
UNIT II				
1	https://youtu.be/luEQUFWJ6oY?feature=shared			
2	https://youtu.be/INkUUpzimzE?feature=shared			
3	https://youtu.be/ABIG55orpB8?feature=shared			
UNIT III				
1	https://youtu.be/UL6imegssbQ?feature=shared			
2	https://youtu.be/olGibImwXu0?feature=shared			
UNIT IV				
1	https://youtu.be/C_JTI7-T8lk?feature=shared			
2	https://youtu.be/bP1S0nea0UY?feature=shared			
3	https://youtu.be/mzXF7NbWQtg?feature=shared			
4	https://youtu.be/xWk-rjW99qk?feature=shared			
UNIT V				
1	https://youtu.be/x0MyTasxvp4?feature=shared			
2	https://youtu.be/IKFU6SHkQCC?feature=shared			
3	https://youtu.be/llU4JMtuzP0?feature=shared			
4	https://youtu.be/ReeO5P58BPo?feature=shared			
5	https://youtu.be/1TO-JohpXPY?feature=shared			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	“Entrepreneurship Development”	Sangeeta Sharma	PHI Learning Pvt. Ltd.	1 st Edition, 2016
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.	Revised Edition 2020
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	“Entrepreneurship Development”	Vasant Desai	Himalaya Publishing House	First Edition, 2019
2	„Entrepreneurship“	Rajeev Roy	Oxford University Press	2 nd Edition, 2011
3	“Entrepreneuership – Theory, Process and Practice”	Donald FKuratko	Cegage learning	9 th edition, 2014
Skill Development				
1	Interview one successful and one unsuccessful entrepreneur in your place/ location. Identify five major characteristics of both. Then, compare and contrast between the two set of characteristics.			

2	Identify a social entrepreneur and trace out what sparked him/ her to become a social entrepreneur. Elaborate how he/ she solved the social problem.
3	List your own strengths and weaknesses as an entrepreneur. Explain how you can further strengthen your strengths and weaken your weaknesses even convert your weaknesses into strengths to become a successful entrepreneur.
4	Meet a „start-up“ in and around your location. Interview him/her to know the motives behind becoming an entrepreneur, problems faced and suggestions to overcome these problems.
Pedagogy	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
Course Designers	
1	Dr.S.Vijayalakshmi
2	Dr. S.Nithya

PC22A04	MODERN BANKING	Category	L	T	P	Credit
		Allied	73	2	-	4
Preamble						
To impart students with a profound understanding of banking, acquaint them with fundamental banking concepts and regulations, and equip them with a comprehensive grasp of E-banking techniques						
Course Learning Outcomes						
On the successful completion of the course, students will be able to						
	CIO No.	CLO Statement				Knowledge Level
	CLO1	Understand the fundamental concepts of banking activities				K1
	CLO2	Study the risk management strategies, loan policies and credit evaluation techniques of various aspects of banking.				K2
	CLO3	Apply the knowledge and skills acquired in the course to effectively utilize electronic banking technologies and e-banking practices and practical applications in the banking sector.				K3
	CLO4	Evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements and innovation on the banking industry				K4
Mapping with Programme Outcomes						
	Cos	PLO1	PLO2	PLO3	PLO4	PLO5
	CLO1	L	M	L	L	M
	CLO2	M	L	L	M	L
	CLO3	L	L	L	L	M
	CLO4	L	M	L	L	L
S- Strong; M-Medium; L-Low						

Syllabus		
UNIT I		(15 hrs)
Banking - Meaning, Introduction, Nature, Role, Features and Functions of banking - Banking Structure in India - Evolution of Banks, Different types of Banks - Banking Regulation Act 1949, RBI Constitution, Management and Functions - Overview of Commercial Banking in India Role and Functions of Commercial Banks – Commercial bank Vs Central bank- Creation of Credit–Balance Sheet –Investment Policies –Bank Asset		
UNIT II		(15 hrs)
Risk Management in Banking – Types of Risk - Risk rating - RBI guidelines for personal loan and digital lending - Principles of sound bank lending – Formulating loan policy – Policy development, Objectives and elements - Factors influencing loan policy- contents of loan policy – Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - Credit Scoring by CIBIL.		
UNIT III		(15 hrs)
RBI guidelines for new bank licenses - Function of RBI - Printing of securities and minting in India, Issue of Plastic Notes, Revised priority sectors lending norms. Credit control- essential steps of a credit control process – Pros and Cons of Credit control - objectives and methods of credit control - Credit policy of RBI - RBI’s first Bi-monthly monetary policy, objectives and evaluating monetary policy, Repo rate.		
UNIT IV		(14 hrs)
Banking technology – Evolution of Banking in Technology – E- Banking, Types of e-banking services in India - Home Banking, Internet Banking, Mobile Banking, Core Banking Anywhere Banking - Automated Teller Machine (ATM), Personal Identification Number(PIN), IFSC Code, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash.		
UNIT V		(12 hrs)
Introduction to Electronic payment and clearing systems, Methods, Pros and Cons - Emerging trends in Electronic payments - Payment Gate ways online payment systems- MICR Clearing System, Cheque Clearance System - RTGS (Real Time Gross Settlement) - NEFT(National Electronic Fund Transfer) - Electronic Clearing Service (ECS).		
Highlighted Content offered in Blended Mode(Link Provided)		
Links		
UNIT I		
1	https://www.knightfintech.com/knowledge-center/articles/learning/structure-of-the-indian-banking-system	
2	https://groww.in/blog/the-evolution-of-banking-in-india	
3	https://byjus.com/bank-exam/history-banking-india/	
4	https://www.geeksforgeeks.org/difference-between-commercial-bank-and-central-bank/	

5	https://www.toppr.com/guides/business-economics-cs/money-and-banking/credit-creation/#:~:text=Answer%3A,multiple%20of%20their%20cash%20reserves.			
UNIT II				
1	https://www.unit21.ai/blog/risk-management-in-banking			
2	https://www.wallstreetmojo.com/risk-rating/			
3	https://www.buddyloan.com/blog/rbi-guidelines-on-personal-loan-and-digital-lending/			
4	https://www.tutorialspoint.com/bank_management/bank_management_formulating_loan_policy.htm			
UNIT III				
1	https://rbi.org.in/scripts/bs_viewcontent.aspx?Id=2651			
2	http://www.jnpg.org.in/WebDoc/EContent/Company_Account/Functions%20of%20RBI.pdf			
3	https://businessjargons.com/credit-control.html			
4	https://unacademy.com/content/upsc/study-material/commerce/monetary-and-credit-policy-of-rbi/			
UNIT IV				
1	https://unacademy.com/content/bank-exam/study-material/general-awareness/banking-technologies/			
2	https://www.mx.com/whitepapers/evolution-financial-technology-50-years/			
3	https://www.paisabazaar.com/banking/net-banking/#:~:text=Electronic%20banking%20or%20E%2Dbanking,from%20one%20account%20to%20another.			
4	https://byjus.com/commerce/e-banking/			
UNIT V				
1	https://www.dbs.com/digibank/in/articles/pay/what-is-electronic-payment-system			
2	https://www.nttdatipay.com/blog/electronic-payment-system/			
3	https://youtu.be/IeOoFi4BWIA?si=QUMc9SLjVCE7gcHV			
4	https://youtu.be/HqFucX1wkQI?si=Qrtcq4nt_8CkCBL			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 2021
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	30th Edition 2023
2	Banking Theory and Practice	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2020
3	Principles & Practices Of Banking	Indian Institute of Banking & Finance	Macmillan Publication	5 th Edition 2021
Skill Development				
1	Students are asked to Identify the Commercial Banks in their area			

2.	Preparation of report relating to documents and formalities to get personal loan and digital Lending
3.	Visit a Bank and list out the steps followed to avail E-Banking facility
4.	Download the any digital payment apps and use of e banking to take a print out of 1 month bank statement
Pedagogy	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
Course Designers	
1	Dr.S.Vijayalakshmi
2	Dr. S.Duraieswari

PC22SBP1	SKILL BASED SUBJECT: ACCOUNTING AUTOMATION – PRACTICAL I	Category	L	T	P	Credits
		Core	41	4	-	3

Preamble

To enable the students to excel in Auditing Automation Packages of Word, Power point, Spread sheet, CAAT, and IDEA

Course outcomes

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

CLO Number	CLO statement	Knowledge level
CLO 1	Proficiently use Microsoft Office applications like Word, Excel and PowerPoint	K1
CLO 2	Create, format, and manage professional documents, spreadsheets and presentations.	K2
CLO 3	Master in creation of email and calendar management, and practice effective communication in a professional setting.	K3
CLO 4	Equip with essential MS Office skills for productivity and professionalism	K4

Mapping with Programme outcomes

CLOS	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO 1	S	M	M	S	M
CLO 2	S	M	M	S	S
CLO 3	M	M	M	M	S
CLO 4	S	S	M	M	S

S- Strong M- Medium L -Low

MS Word

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 excel spreadsheet.
4. Insert an organizational chart of company.
MS PowerPoint
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))
MS Excel
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.
16. Perform the Multilevel sort the data and differentiate the data before sort and after in different location. Also insert the subtotal report for the same.
17. Import data from JSON formatted file using Get External Data
18. Highlight the 2nd and 4th Saturday in series of date by conditional formatting using chatgpt AI technology
Course Designers
1. Dr.S.Vijayalakshmi
2. Dr.S.Duraieswari