

DHANALAKSHMI SRINIVASAN INSTITUTE OF RESEARCH AND TECHNOLOGY

**(Deemed to be University under section 3 of UGC Act, 1956.)
PERAMBALUR – 621 212, TAMIL NADU, INDIA.**

CURRICULUM AND SYLLABUS

B.COM CA

REGULATION 2026

SCHOOL OF ARTS AND SCIENCE

PROGRAMME:

Vision:

"To create commerce professionals proficient in business processes and information technology applications."

Mission:

- To provide strong foundations in commerce, accounting and computer applications.
- To develop technical and analytical skills for digital business environments.
- To promote innovation and problem-solving through technology-enabled learning.
- To inculcate professional ethics and lifelong learning competencies.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO	PROGRAM EDUCATIONAL OBJECTIVES
PEO1	Core Knowledge & Design: Graduates will apply commerce and computer application knowledge to business operations.
PEO2	Adaptation to New Technologies: Graduates will adapt to emerging digital technologies and e-commerce platforms.
PEO3	Technical Excellence & Ethics: Graduates will demonstrate technical proficiency, professional ethics, and teamwork.
PEO4	Higher Studies, Start-ups & Contribution: Graduates will pursue advanced studies, entrepreneurship, and technology-driven contributions.

PROGRAM SPECIFIC OUTCOMES (PSOs)

PSO	PROGRAM SPECIFIC OUTCOMES
PSO1	Core Competency & Solution Design: Apply commerce knowledge and computing skills to develop business-oriented solutions.
PSO2	Modern Tool Usage: Apply modern software tools and digital technologies for business process management.

PROGRAM OUTCOMES (PO's)

PO	PROGRAM OUTCOMES
PO1	Disciplinary Knowledge Demonstrate comprehensive knowledge and understanding of the fundamental concepts, theories, principles, and applications in the chosen discipline and allied fields.
PO2	Critical Thinking and Problem Solving Identify, analyze, and solve complex academic, professional, and societal problems using logical reasoning, analytical skills, and evidence-based approaches.
PO3	Research and Inquiry Apply scientific methods, research techniques, and investigative skills to conduct studies, analyze data, interpret results, and draw meaningful conclusions.
PO4	Creativity and Innovation Develop innovative ideas, creative solutions, and entrepreneurial approaches to address contemporary challenges in academic, professional, and social contexts.
PO5	Digital and Technological Competence Utilize appropriate digital technologies, software tools, and information resources effectively and ethically for learning, research, communication, and problem-solving.
PO6	Environment and Sustainability Understand environmental issues and sustainable development goals and apply this knowledge to promote ecological balance and responsible resource utilization.
PO7	Ethics and Social Responsibility Demonstrate ethical values, integrity, inclusiveness, and social responsibility while contributing positively to society and professional environments.
PO8	Teamwork and Leadership Work effectively as an individual and as a member or leader of diverse and multidisciplinary teams, demonstrating leadership, collaboration, and interpersonal skills.
PO9	Communication Skills Communicate effectively through oral, written, visual, and digital means with diverse audiences in academic, professional, and societal settings.
PO10	Employability and Entrepreneurship Develop professional competencies, managerial abilities, and entrepreneurial skills required for employment, higher education, and self-employment opportunities.
PO11	Lifelong Learning Recognize the need for continuous learning, adaptability, and self-development to meet evolving personal, professional, and societal demands in a dynamic global environment.

SEMESTER-I

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
I	I	AEC	Tamil/Hindi/French-I	TA26C01/ UA26C01/ FA26C01	3	0	0	3	40	60	100
	II	AEC	English-I	EN26C01	3	0	0	3	40	60	100
	III	Core	Financial Accounting-I	UCO26101	3	1	0	4	40	60	100
		Core	Fundamentals of Marketing	UCO26102	4	0	0	4	40	60	100
		MDC	Multi-Disciplinary course - I		3	0	0	3	40	60	100
	IV	VAC	Human Values	VAC26001	2	0	0	2	40	60	100
								19		30	600

SEMESTER-II

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
II	I	AEC	Tamil/Hindi/French-II	TA26C02/ HA26C02/ FA26C02	3	0	0	3	40	60	100
	II	AEC	English-II	EN26C02	3	0	0	3	40	60	100
	III	Core	Financial Accounting-II	UCO26203	3	1	0	4	40	60	100
		Core	Information Technology Essentials	UCC26204	4	0	0	4	40	60	100
		MDC	Multi-Disciplinary course - II		4	0	0	3	40	60	100
	IV	VAC	Environmental Studies and Sustainability	VAC26002	2	0	0	2	40	60	100
								19			600

SEMESTER-III

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
III	I	AEC	Tamil/Hindi/French-III	TA26C03/ HA26C03/ FA26C03	3	0	0	3	40	60	100
	II	AEC	English-II	EN26C03	3	0	0	3	40	60	100
	III	Core	Cost Accounting	UCO26305	3	1	0	4	40	60	100
		Core	Principles of Economics	UCO26306	4	0	0	4	40	60	100
		MDC	Multi-Disciplinary course - III		1	0	4	3	40	60	100
		DEC	Human Resource Management	UCO26001	3	0	0	3	40	60	100
			Investment Management	UCO26002							
			Consumer Behaviour	UCO26003							
	IV	VAC	IKS	VAC26003	3	0	0	3	40	60	100
								23			700

SEMESTER-IV

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
IV	I	AEC	Tamil/Hindi/French-IV	TA26C04/ HA26C04/ FA26C04	3	0	0	3	40	60	100
	II	AEC	English-II	EN26C04	3	0	0	3	40	60	100
	III	Core	Company Accounting	UCO26407	3	1	0	4	40	60	100
		Core	Computerized Accounting	UCO26408	4	0	0	4	40	60	100
		MDC	Programming in C++	UCO26904	1	0	4	3	40	60	100
		DEC	Digital Marketing	UCO26004	4	0	0	3	40	60	100
			International Business	UCO26005							
			Services Marketing	UCO26006							
	IV	VAC	Ethics in AI	VAC26004	3	0	0	3	40	60	100
	V	EAA	Extra Academic Activity(NSS,NCC,YRC.....)		1	0	0	1*			
								23		5	700

SEMESTER-V

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
V	III	Core	Auditing	UCO26509	4	0	0	4	40	60	100
		Core	Programming with JAVA	UCC26510	3	0	4	4	40	60	100
		Core	DBMS	UCC26511	3	0	4	4	40	60	100
		DEC	Goods and Services Tax	UCO26007	4	0	0	4	40	60	100
			Advertising Management	UCO26008							
			Entrepreneurship Development	UCO26009							
		SEC	Financial Modeling with Excel	UCO26S01	3	0	0	3	40	60	100
			Financial Institutions and Markets	UCO26S02	3	0	0	3	40	60	100
	IV	DEC	Fundamentals of Accounting	UCO26010	4	0	0	4	40	60	100
			Financial Planning and Wealth Management	UCO26011							
			Retail Marketing	UCO26012							
	V	EE	Internship	UCOEE01	*			2	*	*	100
								28		30	800

SEMESTER-VI

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
VI	III	Core	Financial Management	UCO26612	3	1	0	4	40	60	100
		Core	Income Tax	UCO26613	3	1	0	4	40	60	100
		Core	Project	UCO26614	0	0	12	6	40	60	100
		DEC	Digital Banking	UCO26013	3	0	0	3	40	60	100
			Fundamentals of E-Business	UCO26014							
			Introduction to Stock Markets	UCO26015							
		SEC	Corporate Communication	UCO26S03	3	0	0	3	40	60	100
			Office Management	UCO26S04	3	0	0	3	40	60	100
	IV	DEC	Principles of Marketing	UCO26016	3	0	0	3	40	60	100
			E-Commerce	UCO26017							
			Financial Services	UCO26018							
	V	VAC	Gender Studies	VAC26005	2	0	0	2	40	60	100
								28			800

Semester-wise Categorization of Courses

COURSE CATEGORY	Semester						No of Courses	Total Credits
	I	II	III	IV	V	VI		
Ability Enhancement Course	2	2	2	2	-	-	8	24
Core Courses (Theory & Practicals)	2	2	2	2	3	3	14	56
MDC–Multi-Disciplinary Course	1	1	1	1	-	-	4	12
DEC–Disciplinary Elective Course	-	-	1	1	2	2	6	20
SEC–Skill Enhancement Course	-	-	-	-	2	2	4	12
VAC – Value Added Course	1	1	1	1	-	1	5	12
EE–Experiential Elective	-	-	-	-	1	-	1	2
EAA–Extra Academic Activity	-	-	-	1	-	-	1	1*
Total Courses Per Semester	6	6	7	8	8	8	43(Courses)	
Total Credits	19	19	23	23	28	28	140(Credits)	

MDC Offered by the Department

S.NO	Title of the Course	Course Code
1	Fundamentals of Financial Accounting	UCO26901
2	Start-up Management	UCO26902
3	Financial Accounting	UCO26903
4	Accounting Package	UCO26904

DEC Offered by the Department

S.NO	Title of the Course	Course Code
1	Human Resource Management	UCO26001
2	Investment Management	UCO26002
3	Consumer Behavior	UCO26003
4	Digital Marketing	UCO26004
5	International Business	UCO26005
6	Service Marketing	UCO26006
7	Goods and Service Tax	UCO26007
8	Advertising Management	UCO26008
9	Entrepreneurship Development	UCO26009
10	Fundamentals of Accounting	UCO26010
11	Financial Planning & Wealth Management	UCO26011
12	Retail Management	UCO26012
13	Digital Banking	UCO26013
14	Fundamentals of E-Business	UCO26014
15	Introduction to Stock Market	UCO26015
16	Principles of Marketing	UCO26016
17	E-Commerce	UCO26017
18	Financial Services	UCO26018

Sem	Course Code	Title of the Course Credits	Course Category	L	T	P	Credits
I	UCO26101	FINANCIAL ACCOUNTING -I	CORE	3	1	-	4
Pre-Requisite: Basic knowledge of Accountancy at the Higher Secondary (XII Standard) level, including journal, ledger, and trial balance.							
Co- Requisite: Basic Business Mathematics and Fundamental Principles of Commerce							
Progressive Course: Financial Accounting–II, Advanced Financial Accounting, Corporate Accounting, Cost Accounting, Management Accounting, and Auditing.							
Course Objectives:							
1. To understand the fundamental concepts and conventions of accounting							
2. To make the students to know subsidiary books and rectification of errors							
3. To understand the procedures used for preparing Bank Reconciliation Statement (BRS)							
4. To have a clear idea of preparing final accounts of individuals							
5. To acquire knowledge on various methods of depreciation							
Course Outcomes							
CO1: Understand the fundamental concepts and conventions of accounting. (K2)							
CO2: Prepare subsidiary books and rectify accounting errors. (K3)							
CO3: Prepare a Bank Reconciliation Statement (BRS) using the prescribed accounting procedures. (K3)							
CO4: Prepare the final accounts of sole proprietors (individuals). (K3)							
CO5: Compare and analyze the various methods of depreciation and their application in accounting. (K4)							
Unit-I	THEORETICAL FRAMEWORK OF ACCOUNTING						08 Hrs.
Introduction to Accounting – Meaning, Scope, Objectives, Importance and Functions of Accounting – Accounting Terminologies – Users of Accounting Information – Accounting Process – Bases of Accounting: Cash Basis and Accrual Basis – Branches of Accounting – Accounting Principles, Concepts and Conventions – Indian Accounting Standards (Ind AS): Meaning, Definition, Need and Objectives – Accounting Equation – Problems on Accounting Equation.							
Unit-II	CONVERSION OF SINGLE ENTRY SYSTEM TO DOUBLE ENTRY SYSTEM						12 Hrs.

Accounts from Incomplete Records – Meaning, Features, Merits and Demerits of the Single Entry System – Need for Conversion into the Double Entry System – Preparation of Statement of Affairs – Cash Book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account

– Bills Payable Account – Trading Account – Profit and Loss Account – Balance Sheet – Practical Problems.

Unit-III	CONSIGNMENT ACCOUNTS	12 Hrs.
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Introduction to Consignment – Meaning and Features – Consignor and Consignee – Proforma Invoice – Account Sales – Goods Invoiced at Cost Price and Selling Price – Accounting Treatment of Normal Loss and Abnormal Loss – Valuation of Closing Stock – Journal Entries and Ledger Accounts in the Books of the Consignor – Practical Problems.

Unit-IV	HIRE PURCHASE SYSTEM	12 Hrs.
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Introduction to Hire Purchase System – Meaning of Hire Purchase and Instalment Purchase Systems – Distinction between Hire Purchase and Instalment Purchase – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Computation of Interest – Determination of Cash Price – Journal Entries and Ledger Accounts in the Books of the Hire Purchaser (Asset Accrual Method Only) – Practical Problems.

Unit-V	BRANCH ACCOUNTS	12 Hrs.
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Introduction to Branch Accounting – Meaning, Objectives and Advantages – Types of Branches – Dependent Branches, Independent Branches and Foreign Branches – Methods of Maintaining Branch Accounts by the Head Office – Debtors System (Goods Sent at Cost Price and Invoice Price) – Ascertainment of Branch Profit or Loss under the Debtors System – Practical Problems.

Theory 20 % & Problems 80%

Text Book(s):

1. R.L. Gupta & V.K. Gupta, *Financial Accounting*, Sultan Chand & Sons, New Delhi, Latest Edition.
2. S.P. Jain & K.L. Narang, *Financial Accounting*, Kalyani Publishers, Latest Edition.
3. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, Latest Edition.
4. R.S.N. Pillai & V. Bagavathi, *Fundamentals of Accounting*, S. Chand & Company Ltd., Latest Edition.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand & Company Ltd., Latest Edition.

Reference Book(s):

1. Charles T. Horngren, Walter T. Harrison & Linda Smith Bamber, *Accounting*, Pearson Education, Latest Edition.
2. Robert N. Anthony, David Hawkins & Kenneth Merchant, *Accounting: Text and Cases*, McGraw-Hill Education, Latest Edition.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*, Mayur Paperbacks, Latest Edition.
4. P.C. Tulsian, *Financial Accounting*, Pearson Education, Latest Edition.
5. S.N. Maheshwari & S.K. Maheshwari, *Financial Accounting*, Vikas Publishing House, Latest Edition.

e Resources:

1. SWAYAM – <https://swayam.gov.in>
(Online courses on Financial Accounting, Book-keeping and Commerce)
2. NPTEL – <https://nptel.ac.in>
(Video lectures on Accounting, Finance and Management)
3. e-PG Pathshala – <https://epgp.inflibnet.ac.in>
(UGC e-learning resources for Commerce and Accounting)
4. National Digital Library of India (NDLI) – <https://ndl.iitkgp.ac.in>
(Digital books, lecture notes and reference materials)
5. Institute of Chartered Accountants of India (ICAI) – BOS Knowledge Portal – <https://boslive.icai.org>
(Study materials on Book-keeping, Financial Accounting and Accounting Standards)
6. OpenStax – <https://openstax.org/subjects/business>
(Open educational resources covering accounting and business fundamentals)

Relationship Matrix for COs, POs and PSOs

Semester	Course code			Title of the course								Hours		Credit
I	UCO26101			FINANCIAL ACCOUNTING – I								6		4
Course Outcome s (COs)	Programme Outcomes(POs)											Programme Specific Outcomes (PSOs)		Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	
CO1	3	3	-	-	-	2	-	2	-	2	2	3	2	2.38
CO2	3	3	-	-	-	2	-	2	-	2	1	3	2	2.25
CO3	3	3	-	-	-	3	-	2	-	2	1	3	3	2.5
CO4	3	3	-	-	-	3	-	2	1	2	2	3	2	2.38
CO5	3	3	-	-	-	2	-	2	-	2	2	3	2	2.38
Mean Overall Score	3	3	-	-	-	2.4	-	2	1	2	1.6	3	2.2	2.1

Unit-IV	MARKETING MIX - PRODUCT & PRICING	12 Hrs.
Marketing Mix – Meaning and Components (4Ps): Product, Price, Place and Promotion – Product: Meaning, Features, Classification, Product Line and Product Mix Decisions – Product Life Cycle: Meaning and Stages – New Product Development: Meaning, Process and Reasons for New Product Failure – Pricing: Objectives, Factors Influencing Pricing Decisions, Methods of Pricing and Pricing Strategies.		
Unit-V	PLACE & PROMOTION	12 Hrs.
Place (Distribution) – Meaning and Importance – Channels of Distribution – Types of Distribution Channels – Marketing Intermediaries – Factors Influencing Channel Selection – Promotion – Meaning, Objectives and Importance – Advertising: Meaning, Objectives, Characteristics of an Effective Advertisement and Types of Advertisement – Personal Selling: Meaning, Importance and Qualities of an Effective Salesperson – Sales Promotion: Meaning, Objectives, Types of Sales Promotion Schemes and Limitations of Sales Promotion.		

Text Book(s):

1. Kotler, Philip & Keller, Kevin Lane (2016) – Marketing Management – Pearson Education.
2. Kotler, Philip & Armstrong, Gary (2021) – Principles of Marketing – Pearson Education.
3. Armstrong, Gary & Kotler, Philip (2020) – Marketing: An Introduction – Pearson Education.
4. Stanton, William J., Etzel, Michael J. & Walker, Bruce J. (2017) – Fundamentals of Marketing – McGraw-Hill Education.
5. Ramaswamy, V.S. & Namakumari, S. (2018) – Marketing Management: Indian Context – McGraw-Hill Education.

Reference Book(s):

- 1) Kotler, Philip (2017) – Kotler on Marketing – Free Press.
- 2) Lamb, Charles W., Hair, Joseph F. & McDaniel, Carl (2020) – Marketing – Cengage Learning.
- 3) Pride, William M. & Ferrell, O.C. (2020) – Marketing – Cengage Learning.
- 4) Baines, Paul, Fill, Chris & Rosengren, Sara (2022) – Marketing – Oxford University Press.
- 5) Chaffey, Dave & Ellis-Chadwick, Fiona (2022) – Digital Marketing – Pearson Education.

e Resources:

- 1) Google Digital Garage – Digital marketing and online business courses.

Website: grow.google

- 2) HubSpot Academy – Marketing, CRM, and content marketing courses.

Website: academy.hubspot.com

- 3) Google Skillshop – Google Ads and Analytics training.

Website: skillshop.withgoogle.com

- 4) Meta Blueprint – Social media marketing courses.

Website: facebook.com

- 5) Coursera – Online marketing courses and certifications.

Website: coursera.org

Relationship Matrix for COs, POs and PSOs

Semester	Course code			Title of the course								Hour		Credit
I	UCO26102			FUNDAMENTALS OF MARKETING								6		4
Course Outcome s (COs)	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)		Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	
CO1	3	2	-	-	1	-	-	-	2	2	2	3	1	2
CO2	3	3	2	2	2	-	-	1	2	2	2	3	2	2
CO3	3	3	2	2	2	-	1	-	2	3	2	3	2	2
CO4	3	3	2	3	2	-	1	2	3	3	2	3	2	2
CO5	2	2	2	3	3	1	1	1	2	3	3	2	3	2
Mean Overall Score	2.8	2.6	2	2.5	2	1	1	1.33	2.2	2.6	2.2	2.8	2	2

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
II	UCO26203	FINANCIAL ACCOUNTING -II	CORE	3	1	-	4

Pre-Requisite: Successful completion of Financial Accounting–I with knowledge of accounting principles, journal, ledger, trial balance, and preparation of financial statements.

Co- Requisite: Knowledge of Business Laws (Indian Partnership Act, 1932 and basic provisions of the Companies Act) and Business Mathematics.

Progressive Course: Advanced Financial Accounting, Corporate Accounting, Cost Accounting, Management Accounting, Accounting for Special Entities, Auditing, and Financial Statement Analysis

Course Objectives:

1. To understand the concept of single entry system
2. To know about the accounting procedures for non-trading organization
3. To provide knowledge on preparing accounts related to branch and departments
4. To specify the ledger accounts to be prepared under hire purchase system
5. To gain knowledge about the accounting procedures for insurance claims

Course Outcomes:

CO1: Explain the accounting principles relating to partnership firms.(K2)

CO2: Prepare accounts relating to the admission, retirement, and death of partners.(K3)

CO3: Prepare accounts for the dissolution of partnership firms.(K3)

CO4: Analyze accounting transactions relating to the issue, forfeiture, and reissue of shares.(K4)

CO5: Analyze financial statements and accounting records prepared in accordance with accepted accounting principles. (K4)

Unit-I	PARTNERSHIP ACCOUNTS – FUNDAMENTALS	12 Hrs.
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Introduction to Partnership – Meaning, Characteristics and Essentials of Partnership – Partnership Deed: Meaning, Importance and Contents – Provisions of the Indian Partnership Act, 1932 in the Absence of a Partnership Deed – Capital Accounts: Fixed Capital Method and Fluctuating Capital Method – Distribution of Profits among Partners – Interest on Capital, Interest on Drawings, Partner's Salary and Commission – Past Adjustments – Preparation of Profit and Loss Appropriation Account, Partners' Capital Accounts and Balance Sheet – Practical Problems.

Unit-II	ADMISSION OF A PARTNER	12 Hrs.
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Admission of a Partner – Meaning, Objectives and Need – Calculation of New Profit-Sharing Ratio and Sacrificing Ratio – Accounting Treatment of Goodwill – Revaluation of Assets and Liabilities – Treatment of Reserves and Accumulated Profits or Losses – Adjustment of Partners' Capitals – Preparation of Revaluation Account, Partners' Capital Accounts and Balance Sheet – Practical Problems.

Unit-III	RETIREMENT AND DEATH OF A PARTNER	12 Hrs.
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Retirement and Death of a Partner – Meaning, Need and Accounting Procedures – Calculation of Gaining Ratio – Treatment of Goodwill – Revaluation of Assets and Liabilities – Adjustment of Reserves and Accumulated Profits or Losses – Settlement of Amount Due to the Retiring or Deceased Partner – Joint Life Policy (Theory and Accounting Treatment only, excluding calculations) – Preparation of Revaluation Account, Partners' Capital Accounts and Balance Sheet – Practical Problems.

Unit-IV	DISSOLUTION OF PARTNERSHIP FIRM	12 Hrs.
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Dissolution of Partnership Firm – Meaning and Modes of Dissolution – Distinction between Dissolution of Partnership and Dissolution of Partnership Firm – Preparation of Realisation Account – Accounting Treatment of Unrecorded Assets and Unrecorded Liabilities – Settlement of Partners' Accounts – Preparation of Partners' Capital Accounts and Cash/Bank Account – Practical Problems.

Unit-V	COMPANY ACCOUNTS – ISSUE OF SHARES	12 Hrs.
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Introduction to Company Accounts – Meaning, Features and Types of Companies – Share Capital: Meaning and Classification – Issue of Shares for Cash at Par, Premium and Discount (where legally permitted) – Oversubscription and Pro-rata Allotment – Calls in Advance and Calls in Arrears – Forfeiture and Reissue of Shares – Preparation of Journal Entries and Ledger Accounts in the Books of the Company – Practical Problems.

Theory 20 % & Problems 80%

Text Book(s):

1. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, Latest Edition.
2. S.P. Jain & K.L. Narang, *Financial Accounting*, Kalyani Publishers, Latest Edition.
3. R.L. Gupta & V.K. Gupta, *Financial Accounting*, Sultan Chand & Sons, New Delhi, Latest Edition.
4. R.S.N. Pillai & V. Bagavathi, *Fundamentals of Accounting*, S. Chand & Company Ltd., Latest Edition.
5. P.C. Tulsian, *Financial Accounting*, Pearson Education, Latest Edition.

Reference Book(s):

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand & Company Ltd., Latest Edition.
2. S.N. Maheshwari & S.K. Maheshwari, *Financial Accounting*, Vikas Publishing House Pvt. Ltd., Latest Edition.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*, Mayur Paperbacks, Latest Edition.
4. Charles T. Horngren, Walter T. Harrison & Linda Smith Bamber, *Accounting*, Pearson Education, Latest Edition.
5. Robert N. Anthony, David Hawkins & Kenneth Merchant, *Accounting: Text and Cases*, McGraw-Hill Education, Latest Edition.

e Resources:

1. **SWAYAM** – <https://swayam.gov.in>
(Online courses on Financial Accounting, Branch Accounting, Hire Purchase and Insurance Claims)
2. **NPTEL** – <https://nptel.ac.in>
(Video lectures on Accounting, Finance and Commerce)
3. **e-PG Pathshala** – <https://epgp.inflibnet.ac.in>
(UGC e-learning resources for Financial Accounting and Commerce)
4. **National Digital Library of India (NDLI)** – <https://ndl.iitkgp.ac.in>
(Digital textbooks, journals and study materials for Accounting)
5. **Institute of Chartered Accountants of India (ICAI) – BOS Knowledge Portal** – <https://boslive.icaai.org>
(Official study materials on Single Entry, Branch Accounting, Departmental Accounts, Hire Purchase and Insurance Claims)
6. **OpenStax Business Resources** – <https://openstax.org/subjects/business>
(Open educational resources on Accounting and Business Studies)

Relationship Matrix for COs, POs and PSOs

Semester	Course code		Title of the course									Hours		Credit
II	UCO26203		FINANCIAL ACCOUNTING -II									6		4
Course Outcomes s (COs)	Programme Outcomes(POs)											Programme Specific Outcomes (PSOs)		Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO 2	
CO1	3	3	2	-	2	-	2	-	2	3	3	2	3	3
CO2	3	3	2	-	2	-	3	-	2	3	2	2	3	3
CO3	3	3	3	2	3	-	2	2	2	3	3	2	3	3
CO4	3	3	2	-	2	-	2	-	2	3	2	2	3	3
CO5	3	3	3	2	2	-	3	-	2	3	3	2	3	3
Mean Overall Score	3	3	2.4	2	2.2	-	2.4	2	2	3	2.6	2	3	3

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
II	UCC26204	INFORMATION TECHNOLOGY ESSENTIALS	CORE	4	-	4	4

Pre-Requisite: Basic computer literacy and familiarity with digital devices.

Co- Requisite: Nil

Progressive Course: Advanced Information Technology

Course Objectives:

1. To understand the basics of Information Technology and computer hardware.

2.To learn software, operating systems, and database management concepts.

3.To understand computer networks, Internet technologies, and communication systems.

4.To explore the applications of IT in business and e-commerce.

5.To gain awareness of cyber security, emerging technologies, and IT laws.

Course Outcomes:

CO1: Understand the fundamental components of computers, types of software, and how data is stored. (K2)

CO2: Explain the functions of Operating Systems and the importance of Database Management Systems (DBMS) in business. (K2)

CO3: Comprehend the working principles of the Internet, computer networks, and communication devices. (K2)

CO4: Analyze the role of Information Technology in business, including E-Commerce and digital payment systems.(K3)

CO5: Gain basic awareness of Cyber Security, Cloud Computing, AI, and other emerging technological trends.(K3)

Unit-I	INTRODUCTION TO COMPUTERS & HARDWARE	18 Hrs.
Introduction: Definition of Information Technology (IT), Importance of Information Systems in the modern world. Computer Architecture: Generations of Computers, Types of Computers (Micro, Mini, Mainframe, Supercomputer).Hardware Components:Structure of CPU (ALU, Control Unit, Memory Unit), Input and Output Devices, Primary and Secondary Memory (RAM, ROM, Hard Disk, SSD).		
Unit-II	SOFTWARE, OPERATING SYSTEM & DBMS	18 Hrs.
Software Concepts: System Software vs. Application Software, Introduction to Compilers and Interpreters.Operating System (OS): Core functions of an OS, Overview of popular Operating Systems (Windows, Linux, Android).Database Management System (DBMS):Data vs. Information, Basic concepts of DBMS, Need for databases in business organizations.		

Unit-III	COMPUTER NETWORKS & INTERNET	18 Hrs.
Network Fundamentals: Definition of Computer Networks, Types of Networks (LAN, WAN, MAN). Network Topology: Introduction to Network Topologies (Bus, Star, Ring, Mesh). The Internet: Internet vs. Intranet, Working of Web Browsers and Search Engines, E-mail mechanism, WWW (World Wide Web), and Domain Name System (DNS).		
Unit-IV	IT IN BUSINESS & E-COMMERCE	18 Hrs.
IT in Business: Role of Information Technology in commercial enterprises, Introduction to Management Information Systems (MIS). E-Commerce: Definition, benefits, and models of E-Commerce (B2B, B2C, C2C, C2B). Electronic Payment Systems: Online Banking, Digital Wallets (UPI, Mobile Wallets), Credit/Debit Card transactions, and security measures.		
Unit-V	CYBER SECURITY & FUTURE TRENDS IN IT	18 Hrs.
Cyber Security: Introduction to Computer Viruses, Malware, Phishing, and Hacking; Importance of Cyber Security (Firewalls, Antivirus software). Emerging Technologies: Brief overview of Cloud Computing, Big Data, Artificial Intelligence (AI), and Blockchain technology. IT Legislation: A brief overview of the IT Act and its relevance.		

Text Book(s):

- 1) V. Rajaraman, *Fundamentals of Computers*, PHI Learning Pvt. Ltd., 2021.
- 2) P.K. Sinha & Priti Sinha, *Computer Fundamentals*, BPB Publications, 2020.
- 3) V. Rajaraman, *Introduction to Information Technology*, PHI Learning, 2018.
- 4) Efraim Turban, Linda Volonino & Gregory Wood, *Information Technology for Management*, Wiley India, 2019.
- 5) Abraham Silberschatz, Henry F. Korth & S. Sudarshan, *Database System Concepts*, McGraw-Hill Education, 2019.

Reference Book(s):

1. P.K. Sinha & Priti Sinha, *Computer Fundamentals*, BPB Publications, 2020.
2. V. Rajaraman, *Fundamentals of Computers*, PHI Learning Pvt. Ltd., 2021.
3. Andrew S. Tanenbaum & David J. Wetherall, *Computer Networks*, Pearson Education, 2021.
4. Behrouz A. Forouzan, *Data Communications and Networking*, McGraw-Hill Education, 2017.
5. Kenneth C. Laudon & Jane P. Laudon, *Management Information Systems: Managing the Digital Firm*, Pearson Education, 2023.

e Resources:

1. NPTEL – Introduction to Information Technology
Website: <https://nptel.ac.in>
2. SWAYAM – Computer Fundamentals and Office Automation
Website: <https://swayam.gov.in>
3. National Digital Library of India (NDLI)
Website: <https://ndl.iitkgp.ac.in>
4. Microsoft Learn – Introduction to Cybersecurity
Website: <https://learn.microsoft.com>
5. Oracle Academy – Database Design and Programming with SQL
Website: <https://academy.oracle.com>

Relationship Matrix for COs, POs and PSOs

Semester	Course code			Title of the course								Hour		Credit
II	UCC26204			INFORMATION TECHNOLOGY ESSENTIALS								6		5
Course Outcomes (COs)	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)		Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	
CO1	3	1	-	-	3	-	-	-	1	-	2	2	3	2
CO2	3	2	1	-	3	-	-	-	1	-	2	2	3	2
CO3	2	2	2	-	3	-	-	1	2	-	2	2	3	2
CO4	2	3	2	1	3	-	1	1	2	2	1	3	3	2
CO5	2	2	2	2	3	-	3	-	1	1	2	2	3	2
Mean Overall Score	2.4	2	1.75	1.67	3	-	2	1	1.4	1.5	1.8	2.2	3	2

MULTI DISCIPLINARY COURSE (MDC)

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
I	UCO26901	FUNDAMENTALS OF FINANCIAL ACCOUNTING	MDC	4	-	-	4
Pre-Requisite: Basic Accounting Concepts							
Co- Requisite: Business Mathematics Principles							
Progressive Course: Advanced Financial Accounting							
Course Objectives:							
1. To understand the basic concepts and principles of financial accounting							
2. To develop skills in preparing and presenting financial statements.							
3. To learn the accounting treatment of various business transactions.							
4. To understand depreciation, inventory valuation, and final accounts.							
5. To apply accounting knowledge for decision-making in business organizations.							
Course Outcomes:							
CO1: Explain the fundamental concepts, conventions, and principles of accounting. (K2)							
CO2: Prepare journal, ledger, and trial balance for business transactions. (K3)							
CO3: Prepare final accounts of sole trading concerns. (K3)							
CO4:.. Apply accounting methods for depreciation, bills of exchange, and bank reconciliation. (K3)							
CO5: Analyze financial statements for decision-making purposes. (K4)							
Unit-I	FUNDAMENTALS OF ACCOUNTING AND ACCOUNTING PROCESS						09 Hrs.
Meaning, Definition, Nature and Objectives of Accounting - Principles of Accounting - Accounting Concepts and Conventions - Double Entry System - Journal - Subsidiary Books - Purchases Book - Sales Book - Purchases Return Book - Sales Return Book - Ledger - Trial Balance.							
Unit-II	FINAL ACCOUNTS OF SOLE TRADER AND BANK RECONCILIATION						09Hrs.
Final Accounts of Sole Trader - Trading Account - Profit and Loss Account - Balance Sheet - Final Accounts with Simple Adjustments - Bank Reconciliation Statement.							
Unit-III	DEPRECIATION ACCOUNTING METHODS						09Hrs.
Methods of Depreciation - Straight Line Method - Written Down Value Method - Annuity Method							
Unit-IV	ACCOUNTING FOR NON-TRADING ORGANIZATIONS						09Hrs.
Accounts of Non-Trading Organizations - Income and Expenditure Account - Receipts and Payments Account.							

Unit-V	SINGLE ENTRY SYSTEM AND CONVERSION METHODS	09 Hrs.
Single Entry - Meaning - Features - Difference between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method (Theory).		

Text Book(s):

1. Principles of Management – Harold Koontz & Heinz Weihrich – McGraw-Hill Education (McGraw Hill Education India Private Limited) – 2020.
2. Management – Stephen P. Robbins & Mary Coulter – Pearson Education (Pearson India Education Services Pvt. Ltd.) – 2021.
3. Fundamentals of Management – Ricky W. Griffin – Cengage Learning (Cengage Learning India Pvt. Ltd.) – 2022.
4. Principles and Practice of Management – L. M. Prasad – Sultan Chand & Sons (Sultan Chand & Sons Publishers Pvt. Ltd.) – 2023.
5. Essentials of Management – Harold Koontz & Heinz Weihrich – McGraw-Hill Education (McGraw Hill Education India Private Limited) – 2024.

Reference Book(s):

1. The Practice of Management – Peter F. Drucker – Harper Business (HarperCollins Publishers Inc.) – 2020.
2. Management: Tasks, Responsibilities, Practices – Peter F. Drucker – Routledge (Taylor & Francis Group) – 2021.
3. Organizational Behavior – Fred Luthans – McGraw-Hill Education (McGraw Hill Education India Pvt. Ltd.) – 2022.
4. Management Theory and Practice – Gerald A. Cole – Cengage Learning (Cengage Learning EMEA) – 2023.
5. Management: A Global and Entrepreneurial Perspective – Heinz Weihrich, Harold Koontz & Mark V. Cannice – McGraw-Hill Education (McGraw Hill Education India Pvt. Ltd.) – 2024.

e Resources:

1. NPTEL Management Courses – Indian Institutes of Technology (IITs), National Programme on Technology Enhanced Learning (NPTEL) – 2024.
2. SWAYAM Courses – Ministry of Education, Government of India – 2024.
3. OpenStax Business Books – Rice University, OpenStax College – 2023.
4. MIT OpenCourseWare Management – Massachusetts Institute of Technology (MIT Open Learning) – 2024.
5. Harvard Business Review – Harvard Business Publishing (Harvard Business School) – 2024.

Relationship Matrix for COs, POs and PSOs

Semester	Course code			Title of the course								Hours		Credit
I	UCO26901			FUNDAMENTALS OF FINANCIAL ACCOUNTING								4		4
Course Outcomes (COs)	Programme Outcomes(POs)											Programme Specific Outcomes (PSOs)		Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	
CO1	3	2	1	1	2	1	1	1	2	2	2	3	2	1
CO2	3	3	2	2	2	1	1	1	2	2	2	3	3	2
CO3	3	3	2	2	2	1	1	1	2	2	2	3	3	2
CO4	3	2	3	2	3	2	1	1	2	2	1	3	3	2
CO5	3	3	3	3	3	2	1	1	2	2	1	3	3	3
Mean Overall Score	3	2.6	2.2	2	2.4	1.4	1	1	2	2	1.5	3	2.8	2

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
II	UCO26902	STARTUP MANAGEMENT	MDC	3	-	-	3

Pre-Requisite: Basic knowledge of entrepreneurship concepts, business management principles.

Co- Requisite: Knowledge of innovation management, business planning, financial management, digital marketing, and emerging technologies.

Progressive Course : Entrepreneurship Development / Innovation and Entrepreneurship / Business Management / Digital Entrepreneurship

Course Objectives:

1. To understand the fundamental concepts, characteristics, evolution, and ecosystem of startups, including the role of innovation, creativity, technology, incubators, and accelerators in startup development.
2. To develop skills in identifying business opportunities, generating ideas, conducting market research, applying design thinking, and developing effective business models and startup plans.
3. To apply knowledge of startup financing, valuation, legal frameworks, intellectual property rights, taxation, and regulatory requirements for establishing and managing startups.
4. To analyze startup operations, marketing strategies, team management, growth techniques, risk management, and performance measurement approaches.
5. To evaluate startup scaling strategies, sustainability practices, innovation management, exit strategies, and future trends in entrepreneurship and emerging technologies.

Course Outcomes:

CO1: Describe the concepts, characteristics, types, and evolution of startups along with the role of innovation, technology, and startup ecosystem components. (K1)

CO2: Apply idea generation techniques, opportunity identification methods, design thinking approaches, lean startup principles, and business model development tools for creating startup ideas. (K3)

CO3: Analyze various sources of startup finance, valuation methods, legal frameworks, intellectual property rights, taxation, and regulatory compliance requirements. (K4)

CO4: Evaluate startup operations, digital marketing strategies, team management practices, customer acquisition methods, growth strategies, and risk management techniques. (K4)

CO5: Assess startup scaling strategies, sustainable entrepreneurship practices, innovation management approaches, exit strategies, and emerging trends in startup management. (K4)

UNIT-I	INTRODUCTION TO STARTUPS	09 HRS.
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Meaning and Concept of Startups - Evolution of the Startup Ecosystem in India and Globally -
Characteristics and Types of Startups - Difference between Startups, Small Businesses and

Entrepreneurship - Startup India Initiative and Government Support - Role of Innovation,
Creativity and Technology in Startup Development - Startup Ecosystem including Incubators,
Accelerators and Innovation Hubs - Case Studies of Successful Startups.

UNIT-II	OPPORTUNITY IDENTIFICATION AND BUSINESS MODEL DEVELOPMENT	09 HRS.
Idea Generation Techniques - Identification and Evaluation of Business Opportunities - Market Research and Customer Discovery - Design Thinking - Lean Startup Methodology - Value Proposition Design - Business Model Canvas - Feasibility Analysis - Preparation of Business Plans and Pitch Decks - Validation of Startup Ideas.		
UNIT-III	STARTUP FINANCING AND LEGAL FRAMEWORK	09 HRS.
Sources of Startup Finance - Bootstrapping - Angel Investment - Venture Capital - Crowdfunding - Bank Finance - Government Funding Schemes - Startup Valuation - Financial Planning and Budgeting - Legal Forms of Business Organizations - Company Registration Procedures - Intellectual Property Rights - GST and Taxation - Regulatory Compliance and Legal Issues Relating to Startups.		
UNIT-IV	STARTUP OPERATIONS, MARKETING AND GROWTH STRATEGIES	09 HRS.
Building and Managing Startup Teams - Leadership and Organizational Culture - Product Development and Operations Management - Branding and Digital Marketing Strategies - Customer Acquisition and Retention - Sales Strategies - Growth Hacking Techniques - Performance Measurement using Key Performance Indicators - Risk Management - Crisis Management in Startups.		
UNIT-V	STARTUP SCALING, SUSTAINABILITY AND EXIT STRATEGIES	09 HRS.
Strategies for Scaling Startups - Expansion into National and International Markets - Strategic Partnerships and Collaborations - Sustainable and Social Entrepreneurship - Innovation Management - Challenges Faced by Growing Startups - Exit Strategies including Mergers - Acquisitions - Initial Public Offerings - Business Closure - Future Trends in Startup Management and Emerging Technologies.		

Text Book(s):

1. Entrepreneurship Development and Small Business Enterprises – Dr. Poornima M. Charantimath, Pearson Education.
2. Entrepreneurship: Successfully Launching New Ventures – Bruce R. Barringer and R. Duane Ireland, Pearson Education.
3. The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company – Steve Blank and Bob Dorf, K&S Ranch Publishing.
4. Entrepreneurship Development – S. S. Khanka, S. Chand Publishing.
5. New Venture Creation: Entrepreneurship for the 21st Century – Jeffry A. Timmons and Stephen Spinelli, McGraw Hill Education.

Reference Book(s):

1. Zero to One: Notes on Startups, or How to Build the Future – Peter Thiel with Blake Masters, Crown Business.
2. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses – Eric Ries, Crown Business.
3. Business Model Generation – Alexander Osterwalder and Yves Pigneur, Wiley.
4. Design Thinking for Entrepreneurs and Small Businesses – Jimmy Jain, Springer.
5. Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist – Brad Feld and Jason Mendelson, Wiley.

e Resources:

1. [Startup India Portal](#) – Government initiatives, startup registration, funding schemes, policies, and ecosystem support for Indian startups.
2. [Ministry of Micro, Small & Medium Enterprises \(MSME\), Government of India](#) – Resources related to entrepreneurship development, MSME schemes, and business support programs.
3. [NITI Aayog – Atal Innovation Mission](#) – Information on innovation hubs, incubation centres, and entrepreneurship development initiatives.
4. [Y Combinator Startup Resources](#) – Startup guides, business models, fundraising resources, and entrepreneurial learning materials.
5. Harvard Business Review – Entrepreneurship Resources – Articles and research on startup management, innovation, leadership, and business strategy.

Relationship Matrix for COs, POs and PSOs

Semester	Course code	Title of the course										Hours	Credit	
II	UCO26902	STARTUP MANAGEMENT										04	3	
Course Outcomes (COs)	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)	Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1		PSO2
CO1	3	2	1	2	2	1	2	2	2	3	2	3	2	2
CO2	3	3	2	3	2	1	2	2	3	3	2	3	3	2
CO3	3	3	3	2	2	1	3	2	2	3	2	3	3	3
CO4	3	3	2	3	3	1	3	3	3	3	2	3	3	3
CO5	3	3	2	3	3	2	3	3	2	3	3	3	3	3
Mean Overall Score	3	2.8	2	2.6	2.4	1.2	2.6	2.4	2.4	3	2.2	3	2.8	2.6