

**DHANALAKSHMI SRINIVASAN
INSTITUTE OF RESEARCH AND TECHNOLOGY**

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

SCHOOL OF ARTS AND SCIENCE

CURRICULUM AND SYLLABUS

B.Com

REGULATION 2026

Vision:

To develop competent commerce professionals with strong business insight, ethical values and global perspectives.

Mission:

- To impart comprehensive knowledge in commerce, accounting, taxation and finance.
- To enhance analytical, managerial and entrepreneurial skills through practical learning.
- To promote ethical business practices and social responsibility.
- To encourage lifelong learning and adaptability to changing business environments.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO	PROGRAM EDUCATIONAL OBJECTIVES
PEO1	Core & Design: Graduates will utilize core accounting, taxation and financial concepts to design robust business strategies.
PEO2	Tech Adaptation: Graduates will adapt to emerging business technologies and digital financial systems.
PEO3	Excellence & Ethics: Graduates will execute professional commitments with supreme technical accuracy, transparency and high ethical standards.
PEO4	Higher Studies/Start-ups: Graduates will pursue professional certifications like CA/CMA or launch ethical start-ups contributing to economic growth.

PROGRAM SPECIFIC OUTCOMES (PSOs)

PSO	PROGRAM SPECIFIC OUTCOMES
PSO1	Core Competency & Solution Design: Apply accounting, finance, taxation, and business principles to organizational decision-making.
PSO2	Modern Tool Usage: Apply modern business software and digital tools for commerce-related operations and analysis.

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	Credit	Marks		
									CAT	ESE	Total
I	I	AEC	Tamil/Hindi/French-I	TA26C01/ HA26C01/ 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			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	Banking Theory Law	UCO26204	4	0	0	4	40	60	100
		MDC	Multi Disciplinary Course - II		3	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		3	0	0	3	40	60	100
		DEC	Human Resource Management	UCO26001	3	0	0	3	40	60	100
			Investment Management	UCO26002							
			Consumer Behavior	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	Company Law	UCO26408	4	0	0	4	40	60	100
		MDC	Multi Disciplinary Course - IV		3	0	0	3	40	60	100
		DEC	Digital Marketing	UCO26004	3	0	0	3	40	60	100
			International Business	UCO26005							
			Service Marketing	UCO26006							
	IV	VAC	Ethics in AI	VAC26004	3	0	0	3	40	60	100
	V	EAA	Extra Academic Activity (NSS,NCC,YRC.....)					1*			
								23			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	Financial Management	UCO26510	3	1	0	4	40	60	100
		Core	Computer Applications in Business	UCO26511	3	0	2	4	40	60	100
		DEC	Goods and Service 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 Market	UCO26S02	3	0	0	3	40	60	100
		DEC	Fundamentals of Accounting	UCO26010	4	0	0	4	40	60	100
			Financial Planning & Wealth Management	UCO26011							
			Retail Management	UCO26012							
			IV	EE	Experiential Elective (Internship)	UCOEE01	2	0	0	2	*
								28			800

SEMESTER-VI

Semester	Part	Course Category	Title of the Course	Course Code	L	T	P	Credits	Marks		
									CAT	ESE	Total
VI	III	Core	Management Accounting	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 Market	UCO26015							

		SEC	Corporate Communication	UCO26S03	3	0	0	3	40	60	100
			Office Management	UCO26S04	3	0	0	3	40	60	100
		DEC	Principles of Marketing	UCO26016	3	0	0	3	40	60	100
			E-Commerce	UCO26017							
			Financial Services	UCO26018							
	IV	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 & Practical)	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	Course Category	L	T	P	Credits
I	UCO26101	FINANCIAL ACCOUNTING-I	CORE	3	1	0	4
Pre-Requisite: Basic knowledge of Accountancy at the Higher Secondary							
Co- Requisite: Basic Business Mathematics							
Progressive Course: Financial Accounting–II							
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					12 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

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
I	UCO26102	FUNDAMENTALS OF MARKETING	CORE	4	0	0	4
Pre-Requisite: Basic knowledge of Commerce							
Co- Requisite: Fundamentals of Management							
Progressive Course: Consumer Behaviour							
Course Objectives:							
1. To Understand basic marketing concepts and principles.							
2. To Analyze consumer behavior and market segmentation.							
3. To Learn product, branding, and pricing strategies.							
4. To Examine promotion and distribution methods.							
5. To Explore digital marketing and emerging trends.							
Course Outcomes:							
CO1: Explain basic marketing concepts and functions.(K2)							
CO2: Analyze consumer behavior and market segmentation. (K4)							
CO3: Apply product and pricing strategies in different marketing situations. (K3)							
CO4: Apply promotion and distribution strategies.(K3)							
CO5: Analyze digital marketing strategies and emerging trends in the business environment. (K4)							
Unit-I	INTRODUCTION TO MARKETING						12 Hrs.
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).							
Unit-II	MARKETING ENVIRONMENT						12 Hrs.
Marketing Environment – Meaning and Importance – Micro Environment: Components including the Company, Suppliers, Marketing Intermediaries, Competitors, Customers and Public – Macro Environment: Components including Demographic, Economic, Natural, Technological, Political, Legal and Socio-Cultural Environment – Impact of Marketing Environment on Business Decisions.							
Unit-III	MARKET SEGMENTATION AND CONSUMER BEHAVIOUR						12 Hrs.
Market Segmentation – Meaning, Importance and Objectives – Bases of Market Segmentation – Essentials of Effective Market Segmentation – Consumer Behaviour – Meaning and Significance – Factors							

Influencing Consumer Behaviour – Consumer Buying Decision Process.		
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	0	4
Pre-Requisite: Successful completion of Financial Accounting–I							
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,.							
Course Objectives:							
1. To understand the concept of single entry system							
2. To know about the accounting procedures for non-trading organisation							
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.
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.

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.
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.
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.
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 Outcom es (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	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	CO26204	BANKING THEORY LAW	Core	4	0	0	4
Pre-Requisite: Basic knowledge of Commerce							
Co- Requisite: Business Law							
Progressive Course: Banking Operations, Financial Management							
Course Objectives:							
1. Understand the basic concepts, principles, functions, and structure of the banking system.							
2. Explain the laws and regulations governing banking operations in India.							
3. Describe the functions and services provided by commercial banks and the Reserve Bank of India.							
4. Develop knowledge of various banking products, lending procedures, and customer services.							
5. Apply banking principles and legal provisions in practical banking and financial situations.							
Course Outcomes:							
CO1: Explain the concepts, functions, structure, and role of the banking system in the economy. (K2)							
CO2: Describe the legal framework, banking regulations, and the role of the Reserve Bank of India in banking operations. (K2)							
CO3: Apply banking principles and procedures in handling deposits, loans, and other banking services.(K3)							
CO4: Analyze the rights, duties, and relationship between bankers and customers and examine various banking practices. (K4)							
CO5: Analyze banking operations, modern banking practices, and customer service to identify and solve practical banking issues. (K4)							
Unit-I	INTRODUCTION TO BANKING					12 Hrs.	
Evolution of Banking – History and Development of Banking – Components of the Indian Banking System – Phases of Banking Development in India – Structure of the Indian Banking System – Payment Banks and Small Finance Banks – Commercial Banking: Meaning, Definition, Features and Classification – Universal Banking – Functions of Commercial Banks – Role of Banks in Economic Development – Central Banking: Meaning, Objectives, Need and Principles – Distinction between Central Banking and Commercial Banking – Functions of the Central Bank.							
Unit-II	RBI					12 Hrs.	
Reserve Bank of India (RBI) – Establishment, Objectives, Legal Framework and Functions – State Bank of India (SBI): Origin, History, Establishment and Functions – Domestic and Foreign Subsidiaries of SBI – Non-Banking Subsidiaries – Personal Banking, International Banking, Trade Finance and Correspondent							

Banking – Co-operative Banks: Meaning, Features, Structure and Comparison with Commercial Banks – Non-Banking Financial Companies (NBFCs): Meaning, Role and RBI Regulations – Financial Sector Reforms – Sukhamoy Chakravarty Committee (1985) – Narasimham Committee I and II – Prudential Norms: Capital Adequacy, Asset Classification and Provisioning Norms.		
Unit-III	E-BANKING	12 Hrs.
E-Banking – Meaning, Features and Services – Financial Services through Electronic Banking – Initiatives and Opportunities in E-Banking – Internet Banking: Meaning, Features, Services, Advantages and Limitations – Internet Banking versus Traditional Banking – Frauds in Internet Banking – Mobile Banking – Anywhere Banking and Anytime Banking – Electronic Mobile Wallets – Automated Teller Machine (ATM): Evolution, Features and Types – Electronic Money: Meaning, Categories and Advantages – Electronic Funds Transfer (EFT): Meaning, Procedure and Benefits – Structure of Interest Rates (Short-term and Long-term) and their Impact on Savings and Borrowings.		
Unit-IV	BANK ACCOUNT	12 Hrs.
Bank Accounts – Meaning and Types of Deposit Accounts – Savings Account, Current Account and Fixed Deposit Receipt (FDR) – Procedure for Opening Bank Accounts – Difference between Savings and Current Accounts – KYC (Know Your Customer) Norms – Donatio Mortis Causa – Passbook and Banker–Customer Relationship – Special Types of Current Accounts – Bank Lending: Sources, Principles and Forms of Lending – Loan Appraisal Process – Securities for Bank Advances – Factors Influencing Bank Lending – Negotiable Instruments: Meaning, Characteristics and Types – Crossing of Cheques: Meaning, Objectives, Types, Negotiability and Legal Consequences.		
Unit-V	ENDORSEMENT	12 Hrs.
Endorsement – Meaning, Essentials and Types of Endorsements – Endorsement of Cheques Payable to Fictitious Persons – Endorsement by Legal Representatives – Negotiation of Instruments and the Legal Effect of Endorsement – Rules Governing Endorsements – Paying Banker: Duties and Responsibilities – Dishonour of Cheques – Statutory Protection to the Paying Banker under Section 85 – Payment of Crossed Cheques – Collecting Banker: Duties and Responsibilities – Statutory Protection under Section 131 – RBI Guidelines Relating to Collection of Cheques – Distinction between Paying Banker and Collecting Banker – Customer Grievance Redressal Mechanism – Banking Ombudsman.		

Text Book(s):

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions – Cengage, New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

3. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010
Mumbai
4. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
5. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New
Delhi.

Reference Book(s):

1. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
2. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
3. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

e Resources:

1. www.lawcommissionofindia.nic.in
2. www.rbi.org
3. www.bankingombudsman.org

Relationship Matrix for COs, POs and PSOs

Semester	Course code			Title of the course								Hours		Credit
II	UCO26204			BANKING THEORY LAW								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	2	3	1	2
CO2	3	3	2	2	2	-	-	1	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	1.25	1.33	2.2	2.6	2.25	2.8	2	2

MDC–Multi Disciplinary Course

Sem	Course Code	Title of the Course	Course Category	L	T	P	Credits
I	UCO26901	FUNDAMENTALS OF FINANCIAL ACCOUNTING	Multi Disciplinary Course	2	1	0	3
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				9 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				9 Hrs.		

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	9 Hrs.
Methods of Depreciation - Straight Line Method - Written Down Value Method - Annuity Method		
Unit-IV	ACCOUNTING FOR NON-TRADING ORGANIZATIONS	9 Hrs.
Accounts of Non-Trading Organizations - Income and Expenditure Account - Receipts and Payments Account.		
Unit-V	SINGLE ENTRY SYSTEM AND CONVERSION METHODS	9 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 Wehrich, 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	START-UP MANAGEMENT	Multi Disciplinary Course	3	0	0	3
Pre-Requisite: Basic knowledge of Entrepreneurship							
Co- Requisite: Innovation Management							
Progressive Course: Entrepreneurial Development							
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					9 Hrs.	
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	9 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	9 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	9 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	9 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