

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A⁺** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS With OBE

**BACHELOR OF COMMERCE
(Professional Accounting)**

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (3rd Cycle) with Grade A⁺ with CGPA 3.51 by NAAC**DEPARTMENT OF COMMERCE – UG****B.Com (PA)****CBCS with OBE****COURSE STRUCTURE**

(w.e.f. 2022 - 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs(per week)	Duration of Exam(hrs.)	Maximum Marks			Credits
						CIA	SE	Total	
III	III	22OUCPA31	CORE -Auditing and Assurance	5	3	25	75	100	4
	III	22OUCPA32	CORE -Financial Accounting – III	7	3	25	75	100	5
	III	22OUCPA33	CORE -Banking	5	3	25	75	100	4
	III	22OUCPA34	CORE -Goods and Services Tax	6	3	25	75	100	5
	III	22OUCPAGEPA3	GEC -III -Security Analysis and Portfolio Management	4	3	25	75	100	3
	IV	22OUCPASE3P	SEC -Commerce Practical	2	3	40	60	100	2
IV	III	22OUCPA41	CORE -Principles of Insurance	5	3	25	75	100	4
	III	22OUCPA42	CORE -Partnership Accounting	6	3	25	75	100	5
	III	22OUCPA43	CORE -Costing	6	3	25	75	100	5
	III	22OUCPA44	CORE -Auditing Practices	5	3	25	75	100	4
	III	22OUCPAGEPA4	GEC - IV -Strategic Management	4	3	25	75	100	3
	IV	22OUCPASE4P	SEC - Practical on Filing of Internship Report	2	3	40	60	100	2
			Total	57					46

GEC : Generic Elective Course**SEC** : Skill Enhancement Course**DSEC**: Discipline Specific Elective Course**AECC**: Ability Enhancement Compulsory Course**IDC** : Inter Disciplinary Course**Discipline Specific Elective Course (DSEC):****Semester – V** **DSEC - I (Choose any one)**Management Accounting - **22OUCPADSE5A**Human Resource Management - **22OUCPADSE5B****Semester – VI** **DSEC - II (Choose any one)**

Financial Management	-	22OUCPADSE6A
Services Marketing	-	22OUCPADSE6B

NOTE:

The students are permitted to obtain additional credits (Optional

- MOOCs
- SWAYAM
- NPTEL Course

Project:

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

Compulsory Courses:

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOC P	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30 Hrs	I B.Com
I	I & II	Certificate Course	22COMC 22COMC P	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90 Hrs	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMD P	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90 Hrs	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMAD P 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90 Hrs	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVAC P	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90 Hrs	III B.Com Students

Department of Commerce			II BCOM(PA)					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part III	22OUCPA31	Auditing and Assurance	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. Help the students to develop auditing work.
2. Enable the students of understand the detection and prevention of errors and Frauds in the books of accounts.
3. To impart the knowledge of auditing principles and procedures.
4. To understand the nature of present day auditing in India.
5. To learn the meaning and importance of developments in the practices of Auditing in India.

Course Content:**Unit I**

Audit- Meaning –Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit- Qualities of an Auditor- Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud –Classification of Audit

Unit -II

The Auditor- Qualification and disqualification of an Auditor- appointment of Auditor – removal of Auditors, powers and duties of Auditors. Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers.

Unit - III

Internal Control – elements of Internal control-Internal Audit –meaning- Internal Check – Meaning- objectives- principles of an effective internal check system- Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages sales-purchases- stores(Inventory).

Unit -IV

Vouching – Meaning – objects of Vouching –Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of Wages, salaries, commission, Travelling Expenses - Vouching of Trading Transactions - Goods On Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger– Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.

Unit –V

Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit: Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).

Text book:

1. Dinker Pagare, Principles and Practices of Auditing, 2020, Sultan Chand , New Delhi

Books for Reference

1. Jagdish Prakash, Auditing Principles and Practices and Problems., Kalyani Publishers, Ludhiana, 2014
2. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, Auditing Principles and Practices, Kalyani Publishers, Ludhiana, 2017
3. Thanulingom, Theory and Practice of Auditing, Himalaya Publishing House, New Delhi, 2017
4. Ashish Kumar Sana, Swapansarkar, Bappaditya Biswas, Samyabrata Das, Auditing and Assurance Mc Graw Hill Education Pvt.Ltd. 2019.

Web Resources:

1. <https://www.knowledgehut.com/finance/auditing-and-assurance-training>
2. <https://www.bitdegree.org/online-learning-platforms/study-com-review>
3. <https://www.udemy.com/course/acca-f8-audit-and-assurance/>

E Book:

1. <https://phindia.com/Books/showBooks/MjM3/Auditing-and-Assurance>

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: This course will be make the students to develop the auditing work.

Knowledge and Skill: This course will be make the students Auditing principles and procedures.

Activities to be given: To prepare the audit report and voucher.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understanding the basic principles of audit	K1 to K3
CLO2	Qualification and disqualification of an Auditor	K1 to K3
CLO3	Learn Internal control of audit	K1 to K4
CLO4	Know the importance of vouching	K1 to K3
CLO5	Practice of green audit	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Audit - Meaning –Basic principles- objects- Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit- Qualities of an Auditor- Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud –Classification of Audit	15	Chalk and Talk
II	The Auditor - Qualification and disqualification of an Auditor- appointment of Auditor – removal of Auditors, powers and duties of Auditors. Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers.	15	Chalk and Talk, on the spot test
III	Internal Control – elements of Internal control- Internal Audit –meaning- Internal Check – Meaning- objectives- principles of an effective internal check system- Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages sales-purchases- stores(Inventory).	15	Chalk and Talk, group discussion
IV	Vouching – Meaning – objects of Vouching – Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of Wages, salaries, commission, Travelling Expenses - Vouching of Trading Transactions - Goods On Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger– Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.	15	Chalk and Talk, PPT, group discussion , on the spot test
V	Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit: Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).	15	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer: Miss. V.Priya

Department of Commerce				II B.Com (PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part – III	22OUCPA32	Financial Accounting III	5	7	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the Royalty Accounts.
2. To develop the skill of students on various kinds of Hire purchase and Installment system
3. Help the students gain practical applications in the Insolvency accounts
4. Make the learners aware of Contract Accounts
5. To create awareness on Insurance claims and also Accounting Standards

Course Content:**Unit : I -**

Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Sub-lease.

Unit : II

Hire purchase and Installment System – Features – Calculation of Interest – Accounting treatment in the books of buyer and seller – Default and repossession – Complete repossession – Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system – Accounting Entries - Differences between Hire purchase system and Installment System.

Unit : III :

Insolvency Accounts of individuals – Preparation of Statement of Affairs and Deficiency Account.

Unit : IV

Contract Accounts - Specimen of Contract Account – Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts and Balance sheet.

Unit V

Fire Insurance claims: Need for Fire Insurance - Loss of stock policy - Loss of profit policy -Application of Average clause

Indian Accounting Standards (Ind AS) – Meaning – Objectives 141— Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 3, Ind As 6, Ind AS 9, Ind AS 12, and Ind AS 19. **(Theory only)**

Text Books :

1. Jain .S.P & Narang .K.L ,*Advanced Accountancy* , Kalyani Publishers, New Delhi, 2022.
2. Dr.R.Ramachandran , Dr.R.Srinivasan. *Cost Accounting*, Sri Ram Publications, Trichy, 2012. (Unit IV)

Reference Books:

1. Arulanandam M.A & Raman.K.S, *Advanced Accountancy*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L, *Advanced Accountancy I*, Sultan Chand & Sons, NewDelhi, 2013.
3. Iyengar. S.P., *Advanced Accounting* , Sultan Chand & Son, New Delhi ,2010.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* ,

S.chand & Co, New Delhi, 2013.

5. Reddy. T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai, 2013.

Note: The question paper should cover 80% problems and 20% theory.

Web Resources:

1. <https://www.algonquincollege.com/online/courses/financial-accounting-iii-2/>
2. <https://mu.ac.in/wp-content/uploads/2014/04/TY-Bcom-Accountancy-syllabus.pdf>
3. <https://www.chartsec.co.za/documents/students/FA-III-syllabus-2015.pdf>

E-books:

1. <https://open.lib.umn.edu/financialaccounting/>

Pedagogy:

Chalk and Talk, PPT, group discussion

Rationale for nature of Course: will be able to check and collect the preparation of Statement of Affairs

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Insolvency Accounts and Preparation of Contract Accounts.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics of Royalty Accounts.	K1 to K3
CLO2	Identify the Distinction between Hire Purchase system and Instalment system	K1 to K3
CLO3	Apply the knowledge to Insolvency accounts of individual	K1 to K3
CLO4	Analyze the significance of Contract Accounts	K1 to K3
CLO5	Examine the role of Fire Insurance Claims and Indian Accounting Standards	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: TOTAL HOURS (105hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Sub-lease.	21	Chalk and Talk, PPT, group discussion
II	Hire purchase and Installment System – Features – Calculation of Interest – Accounting treatment in the books of buyer and seller – Default and repossession – Complete repossession – Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system – Accounting Entries - Differences between Hire purchase system and Installment System.	21	Chalk and Talk, PPT, group discussion
III	Unit : III : Insolvency Accounts of individuals – Preparation of Statement of Affairs and Deficiency Account.	21	Chalk and Talk, PPT, group discussion
IV	Contract Accounts - Specimen of Contract Account – Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts and Balance sheet	21	Chalk and Talk, PPT, group discussion
V	Fire Insurance claims: Need for Fire Insurance -Loss of stock policy - Loss of profit policy - Application of Average clause Indian Accounting Standards (Ind AS) – Meaning – Objectives 141— Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 3, Ind As 6, Ind AS 9, Ind AS 12, and Ind AS 19. (Theory only)	21	Chalk and Talk, PPT, group discussion

Course Designer Mrs.D. Reena,

Department of Commerce				II B.Com(PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part – III	22OU CPA33	Banking	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To Enable the students to understand the Concepts of Banking
2. To learn the process and working of Indian banking System.
3. To train the students about the Procedures and systems followed in banking sector.
4. To Make the learners aware of the Kinds of crossing-General Crossing, Special, Not Negotiable, A/c Payee, Double Crossing.
5. To create awareness on Traditional banking and E- Banking.

Course Content:

Unit: I – Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker’s Lien – A Banker’s Duty to Maintain Secrecy of Customer’s Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit.

Unit: II - Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.

Unit: III - Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course Collecting banker: Duties -Statutory Protection - Basis of negligence.

Unit: IV - Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).

Unit: V – Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque – Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for E- banking – Advantages of E-banking – Constraints in E-banking – Frauds in Internet Banking – Security Measures – Real time Gross Settlement(RTGS)

Text Book:

1. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory Law &Practice, Himalaya Publishing House, Mumbai, 2021.

Reference Books:

1. S.Gurusamy, Banking Theory, Law & Practice, Vijay Nicole Imprints,2017.
 2. S.N.Maheswari, Banking Theory, Law & Practice, Kalyani Publications,2014
 3. Rajesh.R & Sivagnanasithi, Banking Theory Law & Practice, Tata McGraw Hill Publications, New Delhi, 2013.
 4. Raman .B.S,Banking Theory, Law& Practice, United Publishers,Mangalore,2010
- A.V.Ranganadhachary & D.S.Rao, Banking Theory Law & Practice, Kalyani Publications 2007.

Web Resources:

1. <https://www.safalta.com/banking/e-books>
2. <https://www.freebookcentre.net/Business/Banks-and-Banking-Books.html>
3. <https://www.careerlauncher.com/banking/ebooks/>
4. <https://bookauthority.org/books/best-investment-banking-ebooks>

E.books:

1. <https://bookauthority.org/books/best-investment-banking-ebooks>
2. <https://www.careerlauncher.com/banking/ebooks/>
3. <https://www.safalta.com/banking/e-books>

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: To attain the knowledge on the functioning of banks and their regulation.

Knowledge and Skill: To acquire the knowledge on the functions of RBI, Commercial banks and recent trends in banking concept and technology.

Activities to be given: To collect and fill different types of banks forms (Application forms, Cheque, Demand Draft, etc.)

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Concepts of Banking	K1 to K3
CLO2	Identify the process and working of Indian banking System.	K1 to K3
CLO3	To Train the students about the procedures and systems followed in banking sector.	K1 to K3
CLO4	To create awareness on Traditional banking and E-Banking.	K1 to K3
CLO5	Examine the awareness on the Electronic delivery channels	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level 2- Intermediate Level 3- Advanced Level**LESSON PLAN: TOTAL HOURS(75hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit.	15	Chalk and Talk, PPT, group discussion
II	Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable	15	Chalk and Talk, PPT, group discussion

	Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.		
III	Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course Collecting banker: Duties - Statutory Protection - Basis of negligence	15	Chalk and Talk, PPT, group discussion
IV	Bank lending- Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).	15	Chalk and Talk, PPT, group discussion
V	Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – DigitalSB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque – Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for Ebanking – Advantages of E- banking – Constraints in E-banking – Frauds in Internet Banking – Security Measures – Real time Gross Settlement(RTGS)	15	Chalk and Talk, PPT, group discussion

Course Designer Mrs.S.Sowmya

Department of Commerce			II B.Com(PA)					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	III	22OUCPA34	Goods and Services Tax	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the Classification of Taxes
2. To identify the different types of GST
3. To Determine Taxable supply of goods/services under GST Act
4. To make the learners aware of the procedure in registration
5. To create awareness on the eligibility and conditions in GST

Course Content:**UNIT: I**

Taxes – Classification of taxes – Direct – Indirect – Difference between direct and indirect – difference between excise, custom, sales. GST – Meaning – Need – Features – Advantages – Disadvantages – Dual GST.

UNIT: II

Taxation mechanism under GST – Charging sec 9(1),9(2) – Rates of GST – Types – CGST, SGST, UTGST, IGST – Difference between CGST, SGST, UTGST. Taxes Summed in GST – Not Summed – GST Council – Role and functions.

UNIT: III

Supply – Meaning – Taxable supply – Essential ingredients to supply – Composite & Mixed supply – Continues – Outward & inward supply – Value – Place.

UNIT: IV

Registration – Types – Time Limit – Persons not liable – Deemed – Voluntary – Procedure – Documents – Cancellation – Revocation of cancellation.

UNIT: V

Input tax Credit – Meaning – Eligibility & Conditions – Computation of Input Tax Credit – Computation of Taxable value & GST on Goods – Intrastate – Interstate.

Books for Study:

1. Dr.H.C.Mehrotra, Prof. V.P. Agarwal, *Goods and Service Tax*, Sahithya Bhawan Publication, Agra, June 2022

Reference Books:

1. VinodK Singania, Taxmann's, Indirect Taxes, Taxmann's Publications, 2018, New Delhi
2. Goods and Services Taxes Ghousia Khatom, Naveen Kumar CM, Venkatesh S.N. Himalaya Publishing House, 2020
3. ICAI, Study Material, June, 2020.

Web Resources:

1. <https://www.drnishikantjha.com/booksCollection/Indirect%20Taxation.pdf>
2. <https://cleartax.in/s/gst-law-goods-and-services-tax>
3. <https://www.investopedia.com/terms/g/gst.asp>

E Book:

1. https://www.mlsu.ac.in/econtents/908_GST-E-book.pdf
2. <https://www.coinmen.com/doing-business-in-india/goods-and-services-tax/>

Pedagogy: Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: It makes the student to check and make the bills with GST

Knowledge and Skill: It gives more knowledge about the procedure to apply for GST

Activities to be given: To prepare the bill for different things with CGST and SGST

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the various forms of Taxes	K1 to K3
CLO2	Identified different types of GST	K1 to K3
CLO3	Applied the knowledge to differentiate inter-state supply of goods and inter-state supply of service	K1 to K4
CLO4	Analyzed the Procedure required to apply for GST	K1 to K3
CLO5	Examined the eligibility and conditions in Input tax credit	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2

1- Basic Level 2- Intermediate Level 3- Advanced Level

LESSON PLAN: Total (90 Hrs.)

UNIT	DESCRIPTION	HRS	MODE
I	Taxes – Classification of taxes – Direct – Indirect – Difference between direct and indirect – difference between excise, custom, sales. GST – Meaning – Need – Features – Advantages – Disadvantages – Dual GST.	18	Chalk and Talk
II	Taxation mechanism under GST – Charging sec 9(1), 9(2) – Rates of GST – Types – CGST, SGST, UTGST, IGST – Difference between CGST, SGST, UTGST. Taxes Summed in GST – Not Summed – GST Council – Role and functions.	18	Chalk and Talk, on the spot test
III	Supply – Meaning – Taxable supply – Essential ingredients to supply – Composite & Mixed supply – Continues – Outward & inward supply – Value – Place.	18	Chalk and Talk, group discussion
IV	Registration – Types – Time Limit – Persons not liable – Deemed – Voluntary – Procedure – Documents – Cancellation – Revocation of cancellation.	18	Chalk and Talk, PPT, group discussion
V	Input tax Credit – Meaning – Eligibility & Conditions – Computation of Input Tax Credit – Computation of Taxable value & GST on Goods – Intrastate – Interstate.	18	Chalk and Talk, PPT

Course Designer:
Miss.R.S.Mythlee

Department of Commerce					II B.Com (PA)			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	SE	Total
III	Part -III	22OU CPAG EPA3	GEC-III Security Analysis and Portfolio Management	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. The main objectives of paper is to explain the investment decision making and investment process.
2. To provide conceptual insights into the valuation of securities.
3. To analyze the students with the stock markets need and process of portfolio selection.
4. To learn the theories of portfolio management and also the tools and techniques for efficient portfolio management.

Course Content:**UNIT : I**

Introduction to investment and securities - Risk and return - Primary and secondary market in India-BSE, NSE, SEBI and its functions.

UNIT: II

Fundamental Analysis: Economic Analysis - Agriculture-Gross Domestic Product(GDP)-Savings and investments-inflation-rates of interest. Industry Analysis: Factors influencing the growth of industry-classification of industry-life cycle of an industry –characteristics of an industry- Future Prospects.

UNIT : III

Company Analysis: Marketing-Accounting Policies-Profitability-dividend policy-capital structure-operating efficiency-management-analysis of financial statements. Technical Analysis: Basic Assumptions of Technical Analysis-differences between technical analysis and fundamental analysis-theories, Techniques and methods of movements of stock prices-Dow Theory-Efficient market theory.

UNIT : IV

Portfolio construction - Markowitz Model - Sharpe Index model- Capital Pricing Theory - portfolio Evaluation - Portfolio Revisions.

UNIT : V

Portfolio Management: meaning of portfolio management-definition-portfolio managementprocess-Factors Contributing to management. Portfolio management theory: Introduction- Markowitz Model-Assumptions of Markowitz theory-features of Markowitz model – investment portfolio criteria – efficient portfolio- portfolio selection-sharpes portfolio model (market model)-assumptions – Risk return in sharpe model-baumols model.

Text Books:

Dr.L.Natarajan , Margham Publications , Fourth Revised Editions 2022.

References books:

1. Preeti Singh ,*Investment Management & Security Analysis & Portfolio Management*., Himalaya Publishing House, New Delhi, 2012.
2. Rustagi ,*Investment management and Portfolio Analysis* , Sultan Chand and Sons, New Delhi, 2010

Web Resources:

1. <https://old.amu.ac.in>
2. <https://www.lare.ac.in>
3. <https://www.acecollege.in>
4. <https://mu.ac.in>

E.books:

1. <https://ebooks.ipude.in>

Pedagogy: Chalk and Talk, PPT, group discussion , quiz, on the spot test

Rationale for nature of Course: This course will be make the students to develop the Portfolio management work.

Knowledge and Skill: This course will be make the students Risk return in sharpe model-baumols model.

Activities to be given: Industrial visit.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic terms of - Primary and Secondary Market in India-BSE, NSE, SEBI and its functions.	K1 to K3
CLO2	Identify the Classification of Industry.	K1 to K3
CLO3	Apply the knowledge in Dow Theory-Efficient Market Theory.	K1 to K3
CLO4	Analyze the Basis of- Portfolio Evaluation - Portfolio Revisions.	K1 to K3
CLO5	Examine the Efficient Portfolio	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: TOTAL HOURS**

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to investment and securities - Risk and return - Primary and secondary market in India-BSE, NSE, SEBI and its functions.		Chalk and Talk, PPT, group discussion
II	Fundamental Analysis: Economic Analysis - Agriculture-Gross Domestic Product(GDP)-Savings and investments-inflation-rates of interest. Industry Analysis: Factors influencing the growth of industry-classification of industry-life cycle of an industry –characteristics of an industry- Future Prospects.		Chalk and Talk, PPT, group discussion
III	Company Analysis: Marketing-Accounting Policies- Profitability-dividend policy-capital structure-operating efficiency-management-analysis of financial statements. Technical Analysis: Basic Assumptions of Technical Analysis-differences between technical analysis and fundamental analysis-theories, Techniques and methods of movements of stock prices-Dow Theory-Efficient market theory.		Chalk and Talk, PPT, group discussion
IV	Portfolio construction - Markowitz Model - Sharpe Index model- Capital Pricing Theory - portfolio Evaluation - Portfolio Revisions.		Chalk and Talk, PPT, group discussion
V	Portfolio Management: meaning of portfolio management-definition-portfolio management process-Factors Contributing to management. Portfolio management theory: Introduction-Markowitz Model-Assumptions of Markowitz theory-features of Markowitz model – investment portfolio criteria – efficient portfolio- portfolio selection-sharpe's portfolio model(market model)- assumptions – Risk return in sharpe model-baumols model.		Chalk and Talk, PPT, group discussion

Course Designer: Mrs.B.Kalyani

Department of Commerce				II B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part-IV	22OUCPASE3P	SEC-Commerce Practical	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To acquire practical knowledge in the use of various forms used in GST, banking & Insurance sectors.
2. To train the students in drafting of advertisement copy and preparation of project report for entrepreneurship.

Course Content:

Unit : I - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

Unit : II - Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..

Unit : III - Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.

Unit : IV - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study for successful Women Entrepreneur in India.

Unit : V - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.

Pedagogy: Chalk and Talk

Rationale for nature of Course: It enhance the students to learn and apply the basic commerce theory in Practical.

Knowledge and Skill: To draft adjustment copy and project report for entrepreneurship

Activities to be given: This course will make the students to cover the various forms used in GST, Banking & insurance sectors.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Preparation of Advertisement Copy	K1 to K3
CLO2	Understand various forms used in day-to-day banking transactions	K1 to K3
CLO3	Knowledge on various kinds of Life Insurance Policies	K1 to K3
CLO4	Preparation of Model Project Report	K1 to K3
CLO5	Knowledge on registration certificate and Invoice format of GST.	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	5	Chalk and Talk, PPT, quiz, on the spot test
II	Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay- in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..	5	Chalk and Talk, quiz, on the spot test
III	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claimforms.	5	Chalk and Talk, PPT, group discussion ,and You tube Links
IV	Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study for successful Women Entrepreneur in India.	4	Chalk and Talk, PPT quiz,
V	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.	11	Chalk and Talk, PPT, group discussion , quiz,

Course Designer:Mrs.B.Kalyani

Department of Commerce				II B.Com(PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part III	22OUCPA41	Principles of Insurance	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented

Course Objectives:

1. To understand the conceptual framework of insurance.
2. To familiarize the students to determine the Life insurance policy and their procedures.
3. To provide the subject matters of Marine insurance.
4. To analyze the procedures for Fire insurance and Rate fixing of Fire insurance.
5. To understand the Concept of Insurance Regulatory and Development Authority of India (IRDA).

Course Content :

Unit : I – Insurance-Definition- Nature & principles of Insurance –Role & importance of Insurance – Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.

Unit : II - Life Insurance – Features of Life Insurance– Procedure for taking a life policy – Kinds of Life Insurance policies –(Whole life policy, endowment policy, children policy, money back policy, joint life policy) – Settlement of claim- Surrender value

Unit : III - Marine Insurance – Definition- Subject matters of Marine Insurance- Principles of Marine Insurance- Classes of Marine policies – kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) – Document required for claims.

Unit : IV - Fire Insurance – Definition- Principles of Fire Insurance- Kinds of Fire policies — Policy conditions–Rate fixing of fire Insurance – Procedure for settlement of claim– Reinsurance.

Unit : V - Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization– Cases for and against privatization of Insurance –Property Insurance- Meaning-Types- Health Insurance- Meaning- Benefits

Text Book:

1. Mishra.M.N , *Insurance Principles and Practices*, S.Chand & sons, New Delhi, 2014, 21st Edition.

Reference Books:

1. Anand Ganguly, *Insurance Management*, New Age International, New Delhi, 2013.
2. Alka Mittal, S.L. Gupta, *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2013.
3. A. Moorthy, *Principles of Practice of Insurance*, Margam Publications, Chennai, 2012.
4. Nalini Prava Tripathy, Prabir Pal, *Insurance Theory & Practice*, Prentice Hall of India, New Delhi, 2012.

Web Resources:

1. <https://www.maxlifeinsurance.com/blog/life-insurance/types-of-insurance>
2. <https://gacbe.ac.in/pdf/ematerial/18BCO32C-U2.pdf>
3. <https://cleartax.in/g/terms/irda-insurance-regulatory-and-development-authority> .

E Book:

1. [https://www.google.co.in/books/edition/Insurance Principles and Practice/sA1gwgEACAAJ?hl=en](https://www.google.co.in/books/edition/Insurance_Principles_and_Practice/sA1gwgEACAAJ?hl=en)

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: Knowledge and skill oriented and analysis various types of insurance in our day to day life.

Knowledge and Skill: To knowledge the life insurance marine insurance fire insurance procedure and rules and regulations.

Activities to be given: To collect different forms of insurance.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the conceptual framework of insurance.	K1 to K3
CLO2	Identify the Types of Life Insurance policy.	K1 to K3
CLO3	To Train the students about the subject matters of Marine insurance	K1 to K3
CLO4	To create awareness on Industr and their remedial measures.	K1 to K3
CLO5	Examine the awareness on the Global Environment and MNCs.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: TOTAL HOURS (75)

UNIT	DESCRIPTION	HRS	MODE
I	Unit : I — Insurance-Definition- Nature & principles of Insurance –Role & importance of Insurance – Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.	15	Chalk and Talk,PPT, group discussion
II	Life Insurance – Features of Life Insurance– Procedure for taking a life policy – Kinds of Life Insurance policies –(Whole life policy, endowment policy, children policy, money back policy, joint life policy) – Settlement of claim- Surrender value	15	Chalk and Talk,PPT, group discussion
III	Marine Insurance – Definition- Subject matters of Marine Insurance- Principles of Marine Insurance- Classes of Marine policies – kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) – Document required for claims.	15	Chalk and Talk,PPT, group discussion
IV	Fire Insurance – Definition- Principles of Fire Insurance- Kinds of Fire policies — Policy conditions–Rate fixing of fire Insurance – Procedure for settlement of claim– Reinsurance.	15	Chalk and Talk,PPT, group discussion
V	Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization– Cases for and against privatization of Insurance –Property Insurance- Meaning- Types- Health Insurance- Meaning- Benefits	15	Chalk and Talk,PPT, group discussion

Course Designer
G. Jyothi.

Department of Commerce				II B.Com(PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part – III	22OUCPA42	Partnership Accounting	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To enable the students to understand the fixed and fluctuating capital
2. To identify the Accounting standards
3. To enable the students treatment of goodwill
4. To Make the learners aware of Garner versus Murray rules
5. To create awareness on the piece meal distribution

Course Content:

Unit: I –Partnership Accounting : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

Unit: II – Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account–Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio-Balance sheet of the new firm.

Unit: III - Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner’s capital account –Joint Life Policy.

Unit: IV - Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Unit: V - Piece-Meal Distribution: Proportionate capital method and Maximum loss method

Books for Study:

1. T.S.Reddy& A. Murthy, *Advanced Accountancy*, Revised Edition – 2012

Reference:

1. S. P. Jain & K.L Narang, *Partnership Accounts*, Revised Edition– 2017, Kalyani Publishers, Ludhiana
2. M.A Arulanandam& K.S Raman, *Advanced Accountancy*, Revised Edition– 2016, Himalaya Publishing company Ltd, Mumbai.
3. R.L.Gupta& M. Radaswamy, *Advanced Accountancy*, Revised Edition– 2017 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
4. S.P. Iyengar, *Advanced Accountancy*, Revised Edition– 2012, Sultan Chand & Sons Publishers, New Delhi. Margham Publications, 24, Rameshwaram Road, T.Nagar, Chennai - 17.
5. M.C. Shukla & T.S. Grewel, *Advanced Accountancy*, Revised Edition– 2013, S. Chand Publication, New Delhi.

Web Resources:

1. <https://www.vedantu.com/commerce/introduction-to-partnership-accounting>
2. <https://www.taxmann.com/post/blog/basics-concepts-of-accounting-for-partnership/>
3. <https://byjus.com/commerce/special-aspects-of-partnership-accounts/>
4. <https://brainly.in/question/4067298E-books>
1. <http://www.sultan-chand.com/download/finalma.pdf>
2. [https://www.academia.edu/9110289/ACCOUNTING FOR PARTNERSHIP BASIC CONCEPTS](https://www.academia.edu/9110289/ACCOUNTING_FOR_PARTNERSHIP_BASIC_CONCEPTS)
3. https://www.pearsoned.ca/highered/divisions/virtual_tours/lee/sample.pdf

Pedagogy:

Chalk and Talk, PPT, group discussion

Rationale for nature of Course: To understand the concepts of Partnership firms, admission, Retirement and insolvency of individuals and applied it in the business.

Knowledge and Skill: To impart knowledge and skill in the preparation of various accounts relating to partnership firms, admission, Retirement and insolvency of individuals.

Activities to be given: Guide the students to visit a local partnership firm to gain in –house knowledge on accounts keeping.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics of partnership	K1 to K3
CLO2	Identify the calculation for admission of the partner	K1 to K3
CLO3	Apply the knowledge calculation for Death of a partner, and Joint life policy	K1 to K3
CLO4	Analyze the significance of Garner versus murray	K1 to K3
CLO5	Examine the piece meal distribution	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN: TOTAL HOURS(90)

UNIT	DESCRIPTION	HRS	MODE
I	Partnership Accounting : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk and Talk, PPT, group discussion
II	Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio-Balance sheet of the new firm	18	Chalk and Talk, PPT, group discussion
III	Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy	18	Chalk and Talk, PPT, group discussion
IV	Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.	18	Chalk and Talk, PPT, group discussion
V	Piece-Meal Distribution: Proportionate capital method and Maximum loss method	18	Chalk and Talk, PPT, group discussion

Course Designer
Mrs. D. Reena

Department of Commerce					II B.Com (PA)			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	SE	Total
IV	Part III	22OUCPA43	Costing	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To understand the concepts and methods of costing in relations to manufacturing environment
2. To familiarize the tools of Cost Accounting.
3. To formulate the various methods of allocation and apportionment of cost.
4. To enable the students to analyze the cost of both the process and operations.
5. To make them understand the usage of cost information in decision-making.

Course**Content****UNIT- I**

Definition of Cost- Costing- Cost accounting and cost accountancy- Objectives –Advantages - Difference between Cost Accounting and Financial accounting and Difference between Cost Accounting and Management accounting - Classification of Costs - Methods of Costing - Preparation of Cost Sheet, Tender or Quotations.

UNIT - II

Materials Control – Meaning - Objectives - Essentials - Advantage - Economic Order Quantity (EOQ) - Stock Levels - Minimum level, Maximum level, Reorder level, Average Stock level & Danger level - Methods of Pricing Materials Issues - First in First Out (FIFO), Last in First out (LIFO), Simple Average Price method and Weighted Average Price Method.

UNIT - III

Labour Cost - System of wage payment - Time wage system - Piece rate system - Taylor's Differential Piece Rate - Merrick Multiple Piece Rate - Premium plan and bonus plan-Gantt's Task bonus plan - Halsey plan - Halsey-weir plan - Rowan plan & Emerson's Efficiency plan- Labour Turnover – Separation method – Replacement method- Flux method.

UNIT - IV

Accounting for Overheads - Basis of charging overheads - Allocation of overheads –Apportionment of overheads - Primary Distribution Method - Secondary Distribution Method - Repeated Distribution - Simultaneous equation method

– Absorption of overheads – Machine hour rate method

UNIT - V

Process Costing – Meaning - Features - Advantages and Disadvantages – Process Costing Problems with Normal loss - Abnormal loss - Abnormal gain. Inter-Process Profit- Meaning – objectives - Equivalent Production - Meaning (Meaning & Objectives)

Book for study:

1. Dr. R.Ramachandran & Dr.R.Srinivasan, Cost Accounting, Sriram Publications, Trichy, 2016.

Books for Reference:

1. Iyengar. S.P., *Advanced Cost Accounting*, Sultan Chand & Son, New Delhi, 2010.
2. Jain.S.P & .Narang.K.L, *Cost Accounting*, Kalyani Publishers, Ludhiana, 2012.
3. Murthy.A & Gurusamy.S, *Cost Accounting*, Tata Mc.Graw-Hill Publications, New Delhi, 2010.
4. Reddy. T.S & Hariprasad Reddy .Y, *Cost Accounting*, Margham Publications, Chennai, 2011.
5. Pillai. R.S.N. & Bagavathi.V, *Cost Accounting*, S.Chand & Company Ltd, New Delhi, 2011.

Web Reference

1. <https://www.vedantu.com/commerce/meaning-of-cost-costing-and-cost-accounting>
2. https://www.kngac.ac.in/elearningportal/ec/admin/contents/5_18K4CO07%20%20%20%20%20%20%20%20_2021012812552059.pdf
3. <https://www.himpub.com/documents/Chapter1133.pdf>

E.books:

1. <https://www.pdfdrive.com/cost-books.html>

Pedagogy: Chalk & Talk, Power Point Presentation, Assignment

Knowledge and Skill: To provides sufficient knowledge in cost data management to make vital decisions in the best interest of the enterprise as whole

Rationale for Nature of Course: Can be a Cost Controller, Financial Consultants, Chief Accountant and Internal Auditors

Activities to be given: Assign the cost to the products and calculating the efficiency of cost usage.

Course learning Outcome (COs)

CLOs	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Acquire the basic knowledge on cost accounting concepts and methods in relations to manufacturing environment.	K1 to K3
CLO2	Applied the knowledge to fix Prices of Products produced in an organization.	K1 to K3
CLO3	Analyzed the various systems of time wages and piece wage payment.	K1 to K4
CLO4	Develop the application skill in allocation, apportionment and absorption of overheads	K1 to K3
CLO5	Evaluate the process losses, scrap, normal and abnormal losses of Cost Accounting.	K1 to K4

Mapping of Course Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	3	2	2	2	2
CLO2	3	1	2	2	2	1
CLO3	2	3	3	2	2	3
CLO4	2	3	3	2	3	3
CLO5	2	1	3	2	2	3

1- Basic level**2- Intermediate level****3- Advance level**

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Definition of Cost- Costing- Cost accounting and cost accountancy- Objectives – Advantages - Difference between Cost Accounting and Financial accounting and Difference between Cost Accounting and Management accounting - Classification of Costs - Methods of Costing - Preparation of Cost Sheet, Tender or Quotations.	15	Chalk and Talk, PPT, Group Discussion,
II	Materials Control – Meaning - Objectives - Essentials - Advantage - Economic Order Quantity (EOQ) - Stock Levels - Minimum level, Maximum level, Reorder level, Average Stock level & Danger level - Methods of Pricing Materials Issues - First in First Out (FIFO), Last in First out (LIFO), Simple Average Price method and Weighted Average Price Method.	15	Chalk and Talk, PPT, Group Discussion,
III	Labour Cost - System of wage payment - Time wage system - Piece rate system - Taylor's Differential Piece Rate - Merrick Multiple Piece Rate - Premium plan and bonus plan-Gantt's Task bonus plan - Halsey plan - Halsey-weir plan - Rowan plan & Emerson's Efficiency plan- Labour Turnover – Separation method – Replacement method- Flux method.	15	Chalk and Talk, PPT, Group Discussion,
IV	Accounting for Overheads - Basis of charging overheads - Allocation of overheads –Apportionment of overheads - Primary Distribution Method - Secondary Distribution Method - Repeated Distribution - Simultaneous equation method – Absorption of overheads – Machine hour rate method	15	Chalk and Talk, PPT, Group Discussion,
V	Process Costing – Meaning - Features - Advantages and Disadvantages –Process Costing Problems with Normal loss - Abnormal loss - Abnormal gain. Inter-Process Profit- Meaning – objectives - Equivalent Production -Meaning (Theory only)	15	Chalk and Talk, PPT, Group Discussion,

Course Designer:
Dr.(Mrs) M.Alagupriya

Department of Commerce				II B.Com(PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part III	22OUCPA44	Auditing Practices	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To Enable the students to understand the Concepts of Auditing practices
2. To learn the process and working of auditors.
3. To train the students about the Procedures and systems followed in auditing practices.
4. Make the learners aware of the different types of audit
5. To create awareness on the liabilities of an auditor.

Course Content:**Unit-I**

Company Auditor- Eligibility, qualifications and disqualifications of an auditor, Appointment Of Auditor as per Companies Act, 2013 – Removal and rotation of auditors – powers and duties of an auditor – Remunerations – provisions relating to audit committees – ceiling of members – punishments for non compliance.

Unit-II

Company Audit – Audit of share capital-Issue – redemption and Reissue – share transfer- verification of bonus shares – Debentures – dividends – Specific provisions as regards to companies Act 2013 – Cost Audit; joint audit – audit of branch office.

Unit-III

Audit of Assets and Liabilities: Depreciation and Reserves – land and buildings- household property – plant and machinery – furniture – investments – patents – copy rights and trademarks – current assets – work in progress – trade receivables; trade payables – cash and bank balances ; - loans and borrowings;- trade payables and provisions.

Unit-IV

Audit Report – Qualification – Disclaimers – Adverse opinion-Disclosures – Reports and Certificate-Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961- Liabilities of an auditor- Liabilities for negligence- Liabilities for misfeasance-Criminal liability – Liability to third party – Techniques of effective reporting- follow up of audit report – Summary reports of top management.

Unit-V

Special types of Audit – Government Audit – Comptroller and Auditor general of India – duties and powers -Audit of Expenditure and Receipts of government –

Audit of commercial accounts –reporting procedures – Audit of Local bodies – audit of NGO's. Audit of sole traders – Firms – charitable trusts – Educational Institutions – Hospitals -Clubs – Cinema – Hotels – Hire purchases and Leasing companies.

Text Books:

1. B.N. Tandon- A Handbook on practical Auditing-Revised Edition-2020, (Re-print) Sultan Chand and Sons, Dharyaganj, New Delhi

References Book:

1. Dr.T.R.Sharma-Principles And PracticeOfAuditing-Revisededition2019.SahithyaBhavan, HospitalRoad, Agra-282003
2. Thanulingom, Theory and Practice of Auditing, Himalaya Publishing House, New Delhi,2017
3. Ashish Kumar Sana,Swapansarkar,Bappaditya Biswas, Samyabrata Das, Auditing and Assurance McGraw Hill Education Pvt.Ltd. 2019.

Web Resources:

1. <https://bookauthority.org/books/best-auditing-ebooks>
 2. <https://www.pdfdrive.com/auditing-books.html>
 3. https://books.google.co.in/books/about/Auditing_eBook.html?id=ws0NEAAAQAAJ&redir_esc=y
 4. https://www.barnesandnoble.com/b/free-ebooks/ebooks-nook/accounting/auditing/_/N-ry0Z8qaZtsf
- E.books:**
1. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
 2. <https://corporatefinanceinstitute.com/resources/accounting/what-is-an-audit/>
 3. <https://www.vedantu.com/commerce/concept-of-auditing>

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course: This course will make the students to create the audit examination of all aspectsof an entity relevant to financial statement.

Knowledge and Skill: This course will make the students to apply the theoretical into practical in Auditing.

Activities to be given: To prepare and examine the financial report of an organization

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(Accordingto Bloom's Taxonomy)
CLO1	Understand the basic Concepts of Auditing.	K1 to K3
CLO2	To learn the process and working of auditors.	K1 to K3
CLO3	To train the students about the Procedures and systemsfollowed in auditing practices	K1 to K3
CLO4	Make the learners aware of the different types of audit	K1 to K3
CLO5	To create awareness on the liabilities of an auditor.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level 2- Intermediate Level 3- Advanced Level

LESSON PLAN: TOTAL HOURS (75)

UNIT	DESCRIPTION	HRS	MODE
I	Company Auditor - Eligibility, qualifications and disqualifications of an auditor, Appointment Of Auditor as per Companies Act, 2013 – Removal and rotation of auditors – powers and duties of an auditor – Remunerations – provisions relating to audit committees – ceiling of members – punishments for non compliance.	15	Chalk and Talk, PPT, group discussion
II	Company Audit – Audit of share capital-Issue – redemption and Reissue – share transfer- verification of bonus shares – Debentures – dividends – Specific provisions as regards to companies Act 2013 – Cost Audit; joint audit – audit of branch office.	15	Chalk and Talk, PPT, group discussion
III	Audit of Assets and Liabilities: Depreciation and Reserves – land and buildings- household property –plant and machinery – furniture – investments – patents – copy rights and trademarks – current assets – work in progress – trade receivables; trade payables – cash and bank balances ; - loans and borrowings;- trade payables and provisions.	15	Chalk and Talk, PPT, group discussion
IV	Audit Report – Qualification – Disclaimers – Adverse opinion-Disclosures – Reports and Certificate-Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961- Liabilities of an auditor- Liabilities for negligence- Liabilities for misfeasance- Criminal liability – Liability to third party – Techniques of effective reporting- follow up of audit report – Summary reports of top management.	15	Chalk and Talk, PPT, group discussion
V	Special types of Audit – Government Audit – Comptroller and Auditor general of India – duties and powers -Audit of Expenditure and Receipts of government – Audit of commercial accounts – reporting procedures – Audit of Local bodies – audit of NGO's. Audit of sole traders – Firms – charitable trusts – Educational Institutions – Hospitals -Clubs – Cinema – Hotels – Hire purchases and Leasing companies.	15	Chalk and Talk, PPT, group discussion

Course Designer: Mrs Sowmya

Department of Commerce				II B.Com(PA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part III	22OUCPAGE PA4	GEC-IV Strategic Management	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. Enable the students to understand the basic Concepts of business and the strategies.
2. Apply the various strategies their business and guide other entrepreneurs.
3. To train the students about the decision making abilities and strategies to be followed in Worklife.
4. Assist employers to create and develop new strategies.

Course Content:

Unit : I – Introduction to Strategic Management: Business Policy - Meaning and nature of strategic management- strategic management imperative- vision, mission and objectives - strategic levels in organizations

Unit : II – Strategic Analysis: Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis – BCG matrix.

Unit : III - Strategic Planning and Formulation of Functional Strategy: Meaning, stages, Alternatives, Strategy Formulation - Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy

Unit : IV - Strategy Implementation and Control: Organizational structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges.

Unit : V - Reaching Strategic Edge: Business Process Re-Engineering – Benchmarking - Total Quality Management - Six Sigma - Contemporary Strategic Issues.

Text Book: Azhar Kazmi , Business Policy And Strategic Management, 2nd Edition , Reprint 2014 , Tata McGraw-Hill, Publishing Company, Limited, New Delhi.

Reference Books:

1. John A. Pearce II Richard B. , Robinson Jr. Amita Mital, Strategic Management, 7th

Edition Reprint 2014, Tata McGraw-Hill, Education Pvt Ltd. New Delhi.

2. Francis Cherunilam, Strategic Management, Revised Edition 2014, Himalaya Publishing House, New Delhi

E.books:

1. <https://open.oregonstate.education/strategicmanagement/part/unit-1/> Web Resources:

2. <https://open.oregonstate.education/strategicmanagement/part/unit-1/>

3. https://support.google.com/chrome/answer/95669?visit_id=638211264069553217-1805340127&p=e_awsnap_rl&rd=1

4. https://support.google.com/chrome/answer/95669?visit_id=638211264071178457-1626373132&p=e_awsnap_rl&rd=1

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: This course covers the aspects of strategic process, implementation, evaluation and control in a management.

Knowledge and Skill: To enhance the students make a decision in the management to formulate and implement the strategies

Activities to be given: It helps the students to make managerial decisions in a corporate company.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Concepts of Strategies.	K1 to K3
CLO2	To learn the process and formulation of strategies.	K1 to K3
CLO3	To train the students about the Procedures and systems followed in work environment	K1 to K3
CLO4	Make the learners to implement the strategies formulated.	K1 to K3
CLO5	To check and evaluate the strategies and control them.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level 2- Intermediate Level 3- Advanced Level

LESSON PLAN: TOTAL HOURS (45)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Strategic Management: Business Policy - Meaning and nature of strategic management- strategic management imperative- vision, mission and objectives - strategic levels in organizations	9	Chalk and Talk,PPT, group discussion
II	Strategic Analysis: Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis – BCG matrix.	9	Chalk and Talk,PPT, group discussion
III	Strategic Planning and Formulation of Functional Strategy: Meaning, stages, Alternatives, Strategy Formulation - Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy	9	Chalk and Talk,PPT, group discussion
IV	Strategy Implementation and Control: Organizational structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges.	9	Chalk and Talk,PPT, group discussion
V	Reaching Strategic Edge: Business Process Re-Engineering – Benchmarking - Total Quality Management - Six Sigma - Contemporary Strategic Issues.	9	Chalk and Talk,PPT, group discussion

Course Designer: Mrs kalyani

Department of Commerce			II B.Com(PA)					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part IV	22OUCPASE 4P	SEC-Practical on Filing of Internship Report	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
	✓	

Course Objectives:

1. To understand the method of Income and ITR.
2. To familiarize the method of GST.
3. To create the awareness about of filing form of different type of TDS.
4. To analyze the Bank loan statement of business people.
5. To analyze the final account preparation, income & expenditure statement, balance sheet.

Course Content:

1. Method of Income –Tax E-Filing ITR – 1 to ITR - 7 Income Tax Slab
2. Method of GST – Return Filling GSTR – 3B (Total Purchase and Sales) GSTR – 1 (Bill Sales _ GSTR – 2A
3. Method of TDS Return Filling Form No.24Q Filling Preparation of TDS form 157 Preparation of Bank Loan Statement (Business People) Preparation of Cash Flow , Fund Flow Statement
4. Preparation of Final Account Preparation of Profit and Loss Account Statement, Income and Expenditure Statement Balance Sheet
5. Calculation of Capital Gain.

Books for Study:

1. Tandon T.N, Practical Auditing, S.Chand & sons, New Delhi, 2013.

Reference Books:

1. R.C.Bhatia , Auditing, Ane Books Pvt,Ltd, , New Delhi, 2016.
2. Dinkar Pagare, Principles and practice of Auditing, Sultan Chand, New Delhi, 2010.
3. Goods and Services Taxes Ghousia Khatom, Naveen Kumar CM, Venkatesh S.N. Himalaya Publishing House, 2020
4. Vinod K Singania, Taxmann's, Indirect Taxes, Taxmann's Publications, 2022, New Delhi Dr. B. Mariyappa, Goods and Services Tax, Himalaya Publishing House, 2018.

Web Resources:

1. https://www.researchgate.net/publication/264038399_Internship_Training_Final_Report
2. <https://incometaxindia.gov.in/pages/downloads/income-tax-return.aspx>

EBook:

1. <https://taxguru.in/income-tax/tds-e-book-insightful-journev-tds-a-v-2020-21.html>

2. <https://sortingtax.com/income-tax-e-filing/>

Pedagogy: Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: This course will be make the students to know the different kinds of filing of Income Tax.

Knowledge and Skill: To understand the Tax E-Filing.

Activities to be given: To collect the different types of form and fill it.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According To Bloom's Taxonomy)
CLO1	Understood the concept of E- filing slab rate of ITR 1 to 7	K1to K3
CLO2	Identified the different methods of GST and procedures to be followed for return filing.	K1to K3
CLO3	Preparation of cash flow and funds flow statement.	K1to K4
CLO4	Examine the profit and loss account, Balance sheet and income and expenditure statement.	K1to K3
CLO5	Summarize the capital gains.	K1to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2

1-BasicLevel

2- Intermediate Level

3- Advanced Level

LESSONPLAN: (30)

UNIT	DESCRIPTION	HRS	MODE
I	Method of Income –Tax E-Filling ITR – 1 to ITR - 7 Income Tax Slab	6	Chalk & Talk, PPTs, Demo & Practical Session
II	Method of GST – Return Filling GSTR – 3B (Total Purchase and Sales) GSTR – 1 (Bill Sales _	6	Chalk & Talk, PPTs, Demo & Practical Session
III	Method of TDS Return Filling Form No.24Q Filling Preparation of TDS form 157 Preparation of Bank Loan Statement (Business People) Preparation of Cash Flow ,Fund Flow Statement	6	Chalk & Talk, PPTs, Demo & Practical Session
IV	Preparation of Final Account Preparation of Profit and Loss Account Statement, Income and Expenditure Statement Balance Sheet.	6	Chalk & Talk, PPTs, Demo & Practical Session
V	Calculation of Capital Gain	6	Chalk & Talk, PPTs, Demo & Practical Session

Course Designer: Miss.A.Nazima