

Marudhar Kesari Jain College for Women (Autonomous)

Vaniyambadi – 635 751

PG & Research Department of Commerce

For

Undergraduate Programme

Bachelor of Commerce (Professional Accounting)

From the Academic Year 2025-26

B.COM PROFESSIONAL ACCOUNTING

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in accounting and other related fields.

It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

PROGRAM OUTCOMES

PO1	Acquire knowledge in Commerce and trade to apply the knowledge in their day- to- day life for betterment of self and society.
PO2	Develop critical, analytical thinking and problem-solving skills.
PO3	Develop research related skills in defining the problem, formulate and test the hypothesis, analyse, interpret, and draw conclusion from data.
PO4	Address and develop solutions for societal and environmental needs of local, regional and national development.
PO5	Work in dependently and engage in life long learning and enduring proficient progress.
PO6	Provoke employability and entrepreneurship among students along with ethics and communication skills.
PO7	Understand the importance of ethical behavior in business contexts and be able to recognize and address ethical dilemmas they may encounter in their professional careers.
PO8	Prepared for lifelong learning and professional development, including the ability to adapt to changes in technology, business practices, and economic conditions throughout their careers.

PROGRAM SPECIFIC OUTCOMES

PSO1	To equip students with the ability to respectfully engage with diverse ideas, behaviors, and beliefs, while applying a range of perspectives to inform their decisions and actions
PSO2	To foster the growth of entrepreneurial leaders equipped with critical thinking, problem-solving, decision-making, and leadership skills, alongside producing ethically minded and innovative professionals ready to thrive in the dynamic business environment.
PSO3	To cultivate skilled entrepreneurs with enhanced critical thinking, problem-solving, decision-making, and leadership abilities, fostering both successful startups and thriving high-potential organizations, while also nurturing employable, ethical, and innovative professionals capable of navigating the challenges of the dynamic business landscape.

Eligibility for Admission:

Candidate for admission to the first year of B.Com (Professional Accounting) in the Department of Commerce MUST HAVE PASSED THE Higher Secondary Examinations with Commerce/Accountancy/Mathematics

Semester – I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA11	Tamil - 1	4	1	0	0	3
24UFEN11	English - 1	4	1	0	0	3
25UPAC11	CC – 1 Financial Accounting I	3	1	2	0	5
25UPAC12	CC – 2 Business Organization	3	1	0	0	3
25UPAA12	EC - 1 AL Indian Economy I / Professional Business Communication	3	1	0	0	3
-	SEC – 1 NME Fundamentals of Stock Trade	1	0	1	0	2
25UPAS12	SEC – 2 Basics of Computer	1	0	1	0	2
25UPAF11	FC – Fundamentals in Commerce	1	1	0	0	2
					30	23

Semester - II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA21	Tamil – 2	4	1	0	0	3
24UFEN21	English – 2	4	1	0	0	3
24UPAC21	CC – 3 Financial Accounting II	3	1	2	0	5
24UPAC22	CC – 4 Business Law	4	1	0	0	4
24PAA22	EC - 2 AL Indian Economy II/ Business Environment	4	1	0	0	4
25UPAS21P	SEC – 3 Introduction to Tally	1	0	1	0	2
24UAEC21	AEC – 1 LIFE SKILL FOR YOGA	1	1	0	0	2
					30	23

Semester – III						
	Tamil - 3	4	1	0	0	3
	English - 3	4	1	0	0	3
	CC – 5 Corporate Accounting I	3	1	2	0	5
	CC – 6 Corporate Law	4	1	0	0	4
	EC - 3 AL Business Mathematics and Statistics / Financial Services	4	1	0	0	4
	SEC -4 Computer Application in Business	1	0	1	0	2
	AEC – 2 HUMAN ETHICS AND VALUES	1	1	0	0	2
					30	23

Semester – IV						
	Tamil – 4	4	1	0	0	3
	English – 4	4	1	0	0	3
	CC – 7 Corporate Accounting II	3	1	2	0	5
	CC – 8 Practical Auditing	4	1	0	0	4
	EC - 4 AL Company Law / Human Resource Management	4	1	0	0	4
	SEC – 5 Social Media Marketing	1	0	1	0	2
	AEC – 3 ENVIRONMENTAL STUDIES	1	1	0	0	2
					30	23

Semester – V						
	CC -9 Cost Accounting I	3	1	1	0	4
	CC- 10 Income Tax Law & Practice I	0	0	4	0	4
	CC – 11 Management Accounting	2	1	1	0	4
	CC – 12 Financial Management	2	1	0	0	2
	EC –1 Financial Reporting / Entrepreneurship Development	3	1	1	0	4
	EC – 2 Investment Management / Consumer Behaviour	3	1	1	0	4
	AEC – 4 SOCIAL RESPONSIBILITIES AND UPLIFTMENT	1	1	0	0	2
	Internship				2	2
					30	26

Semester – VI						
	CC – 13 Cost Accounting II	3	1	1	0	4
	CC – 14 Income Tax Law & Practice II	3	1	1	0	3
	CC - 15 – Project	0	0	0	5	4
	EC – 3 Performance Management / Office Management and Secretarial Practice	3	1	1	0	4
	EC - 4 Strategic Management / Business Management	3	1	1	0	4
	PEC – 1 GST Filing	1	1	0	0	2
	SLC – 1	0	0	0	3	2
					30	23
						141+2

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Naan Mudhalvan within the fifth semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

Methods of Evaluation and Assessment

Internal Evaluation			25 Marks
External Evaluation	End Semester Examination		75 Marks
Total			100 Marks
Methods of Assessment			
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions		
Understand / Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, short summary or overview		
Application (K3)	Suggest idea/concept with examples, suggest formulae, solve problems, Observe, Explain		
Analyze (K4)	Problem-solving questions, finish a procedure in many steps, Differentiate Between various ideas, Map knowledge		
Evaluate (K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons		
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations		

Semester-I							Semester-II						
Code	Course Title	Hours Distribution				C	Code	Course Title	Hours Distribution				C
		L	T	P	S				L	T	P	S	
24UFTA11	Tamil-1	4	1	0	0	3	24UFTA21	Tamil-2	4	1	0	0	3
24UFEN11	English-1	4	1	0	0	3	24UFEN21	English-2	4	1	0	0	3
24UPAC21	CC-1 Financial Accounting I	3	1	2	0	5	24UPAC21	CC-3 Financial Accounting II	3	1	2	0	5
24UPAC12	CC-2 Business Organization	3	1	0	0	3	24UPAC22	CC-4 Business Law	4	1	0	0	4
24UPAA12	EC-1A Indian Economy I / Professional Business Communication	3	1	0	0	3	24UPAA22	EC-2A Indian Economy II / Business Environment	4	1	0	0	4
-	SEC - 1 NME Fundamentals of Stock Trade	1	0	1	0	2	24UPAS21P	SEC-3 Introduction to Tally	1	0	1	0	2
24UPAS12	SEC-2 Basics of Computer	1	0	1	0	2	24UAEC21	AEC-1 LIFESKILL FOR YOGA	1	1	0	0	2
24UPAF11	FC- Fundamentals in Commerce	1	1	0	0	2						30	23

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Naan Mudhalvan within the fifth semester. Additionally, engaging in as specified Self-learning Courses is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

Part - 1 & 2	Tamil & English	4	SEC	Skill Elective Course	5
CC	Core Course	15	FC	Foundation Course	1
EC-AL	Elective Course - Allied	4	AEC	Ability Enhancement Course	4
EC	Elective Course - Major	4	SLC	Self-Learning Course	1

FIRST YEAR - I SEMESTER
CORE COURSE – FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAC11	3	1	2	0	5	6	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To learn the concepts of rectification of errors and Bank reconciliation statement.								
LO3	To familiarize with the accounting treatment of Depreciation								
LO4	To know the preparation of final accounts								
LO5	To learn the methods of calculating profit for single entry system								
Unit Contents									
Unit	Contents								No. of Hours
I	Fundamentals of Financial accounting Financial Accounting -Meaning, Definition and Objectives, Basic Accounting Concepts and Conventions- Journal, Ledger accounts-Subsidiary								18
II	Rectification of errors and Bank Reconciliation Statement Classification of errors-Rectification of errors-preparation of suspense account-Bank Reconciliation Statement-Need and preparation								18
III	Depreciation Depreciation-Meaning-Objectives-Accounting Treatments - Types-Straight - line Method - Diminishing Balance Method.								18
IV	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								18
V	Accounting from Incomplete Records - Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								18
TOTAL								90	

Course Outcomes	
CO1	Students can able to understand the basic accounting concepts and conventions
CO2	Knowing the concept of Rectification of Errors and Bank Reconciliation Statement.
CO3	Analyzing the various methods of providing Depreciation.
CO4	Knowledge in preparing detailed accounts of sole trading concerns.
CO5	Able to know the methods of calculating profit in single entry system
Textbooks	
1	T.S. Reddy & A. Murthy. Margham publication
2	S.N. Maheshwari, Accounting, Vikas publications, Noida.
3	S.P. Jain &K.L. Financial Accounting -1, Kalyani Publishers, New Delhi.
4	R.L. Gupta V.K. Gupta, Financial Accounting. Sultan Chand, New Delhi.
Reference Books	
1	Charumathi and Vinayagam, Financial Accounting. S. Chand and sons, New Delhi.
2	Dr. Arulan and Raman: Advance Accountancy, Himalaya Publications, Mumbai.
3	Tulsian, Advanced Accounting, Tata Mc Graw Hills, Noida.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	2	2	3	2	3
CO4	3	3	3	2	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	2
Total	14	13	12	13	13	12	13	13	13	13	13
Average	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6	2.6	2.6	2.6

3 – Strong, 2- Medium, 1- Low

FIRST YEAR - I SEMESTER
CORE COURSE - BUSINESS ORGANISATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAC12	3	1	-	-	3	4	25	75	100
Learning Objectives									
LO1	To understand business, profession, organization, industry and essentials of business.								
LO2	To know the various forms of business.								
LO3	To know about industry location and factors influencing the location								
LO4	To understand about organization process and organization structure.								
LO5	To understand stakeholder, trade associations and chambers of commerce in India.								
Unit Contents									
Unit	Contents								No. of Hours
I	INTRODUCTION Nature and scope of Business - Concept of Business-human occupations Profession, Employment and business-Divisions of business-Industry and Commerce-Business system- Objectives of business-Essentials of a successful business- Qualities of a good businessman								12
II	FORMS OF BUSINESS Forms of Business organization - Sole trader - Partnership – Hindu undivided family - Joint stock companies -MNC- Co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector.								12
III	INDUSTRY LOCATION Location of industry - Factors influencing location - size of industry - optimum firm - large and Small- scale of operation – Merits and Demerits of small scale and Large- scale of operation – industrial estates – District Industries Centers- Recent trends in Industry.								12
IV	ORGANISATION PROCESS Organization Process – Importance and Principles – Types of organization structure – Centralization and decentralization – Departmentalization and Delegation of authority.								12
V	STAKEHOLDERS Trade Association – Union - Chamber of Commerce - Functions – Objectives - Working in India – Role of Stakeholders in Business								12
Total								60	

COURSE OUTCOMES	
CO1	Able to understand business system
CO2	Ability to know various forms of business
CO3	Understanding the location of industry and District Industries Centers
CO4	Knowing the organizational process and importance of delegation of authority.
CO5	Able to identify the stakeholders and understanding the chamber of commerce
TEXTBOOKS	
1	Fundamentals of Business, Stephen J. Skripak, Virginia Tech Ron Poff, Virginia Tech
2	C.B. Gupta, Business organization .2022. Sultan Chand & Sons, New Delhi.
3	Business Organisation and Management, by Dr. Shveta Klara and Dr. Neha Singhal
4	Business Organisation and Management, by RK Singla
5	Business Organisation and Management, by Tn Chhabra
6	Business Organisation, by C.D. Balaji and Dr. G. Prasad
REFERENCE BOOKS	
1	Business Organisation” by Dr. F. C. Sharma, SBPD Publications.
2	Management” by Stoner, Freeman, and Gilbert Jr.
3	Business Environment” by Francis Cherunilam.
4	Modern Business Organization and Management” by S.A. Sherlekar, Himalaya publishing house.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	3
Total	14	11	12	14	13	12	13	13	13	14	14
Average	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR- I SEMESTER

ELECTIVE I - INDIAN ECONOMY I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
-	3	1	-	-	3	4	25	75	100
Learning Objectives									
LO1	To understand the main concepts of the Indian Economy								
LO2	To assess gain knowledge on various Economic Policies of the Government								
LO3	To become aware of the Agriculture and Green Revolution								
LO4	To know the Agricultural Labour and the various challenges faced by agricultural labours								
LO5	To impart knowledge about the functioning of industries and industrial finance								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.								12
II	Human Development, Poverty and Unemployment Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.								12
III	Agriculture Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.								12
IV	Agricultural labour Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grameen Bank.								12
V	Industry and Industrial Finance Role of Industries – Industrial Policy of 1991 and recent changes – Role of Small-Scale Industry in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans. Industrial Finance: Need and Sources of Finance - Internal and External Sources - Industrial Financial Institutions (IDBI, SIDCO & SIDBI).								12
Total								60	
COURSE OUTCOMES									
CO1	Students can able to understand the concepts of economic and non-economic factors								
CO2	Ability to know components of human development and poverty								

CO3	Understanding of Indian agriculture and land reforms
CO4	Students can able to know the agriculture labour problems and remedies.
CO5	Understanding the industry and industrial financial institutions.
TEXTBOOKS	
1	V.K. Puri & S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
2	S. Sankaran, Indian Economy, Margham Publications
3	Ruddar, Indian Economy, S.Chand Sons
4	Datt Ruddar & Sundaram, Indian Economy, Sultan Chand & Co.
5	A.N. Agarwal, Indian Economy, New Age Publications
REFERENCE BOOKS	
1	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
2	Datt Ruddar, Indian Economy, Sultan Chand & Co.
3	S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
4	S. Sankaran, Indian Economy Problems Policies and Development, Margham Publications
5	A.N. Agarwal & M.K. Agarwal, Indian Economy Problems of Development and Planning, New Age International

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	2	3	3	3	2	3
Total	14	14	13	14	14	14	14	13	14	14	14
Average	2.8	2.8	2.6	2.8	2.8	2.8	2.8	2.6	2.8	2.8	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR - I SEMESTER

ELECTIVE I – PROFESSIONAL BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAA12	3	1	-	-	3	4	25	75	100
Learning Objectives									
LO1	To introduce students to the fundamentals of business communication, including types and formats of professional writing.								
LO2	To equip students with the ability to draft and customize job application letters, cover letters, and other formal business correspondence.								
LO3	To enhance students' skills in using clear, concise, and polite language while maintaining the appropriate tone and structure in business letters.								
LO4	To teach students how to write advanced business letters, such as letters of recommendation, appreciation, and apology, for various professional contexts.								
LO5	To develop students' understanding of professional email writing, including proper structure, etiquette, and the effective use of CC, BCC, and attachments.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Overview of Business Communication: Importance in the workplace - Types of Business Communication: Formal letters, emails, memos, reports - Business Letter Formats: Block, modified block, and semi-block styles - Basic Letter Components: Heading, salutation, body, closing, signature.								12
II	Types of Business Letters Job Application Letters: Structure and how to customize for jobs - Cover Letters: Key points to include for professional applications - Inquiry Letters: How to request information formally - Complaint and Response Letters: Writing polite but firm letters.								12
III	Language and Tone in Business Letters Using Professional Language: Clear, concise, and respectful writing - Tone and Etiquette: Formal vs. informal tone - Politeness and Neutral Expressions: Avoiding harsh language - Common Mistakes: Misuse of jargon, unclear phrasing.								12

IV	Advanced Business Letters Recommendation Letters: Structure and how to write strong letters - Letters of Appreciation: Writing to acknowledge achievements - Letters of Confirmation: Confirming appointments, agreements - Letters of Apology: Writing formal apologies in business.	12
V	Digital Communication and Professional Email Writing Email Etiquette: Writing clear and polite emails - Email Structure: Subject lines, greetings, body, closing - Using CC, BCC, and Reply All: When and how to use these features - Difference Between Emails and Letters: Key distinctions.	12
	Total	60
COURSE OUTCOMES		
CO1	Understand the importance and scope of business communication in the professional environment.	
CO2	Be able to write various types of business letters, including job applications, inquiry letters, and complaint letters.	
CO3	Demonstrate proficiency in using appropriate language and tone in business letters to ensure professionalism and clarity.	
CO4	Develop skills in writing advanced business letters, such as recommendation, confirmation, and apology letters.	
CO5	Apply email writing techniques and etiquette to create effective and professional emails in business communication.	
TEXT BOOKS		
1	Kathiresan and Dr. Radha, Business Communication, Prasanna Publishers and Distributors, Triplicane, Chennai.	
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, NewDelhi.	
3	K.P. Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, ChandPublications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English andCorrespondence, S. Chand & Co, Publishers, New Delhi.	
REFERENCE BOOKS		
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
2	Rithika Motwani, Business communication, Taxmann, New Delhi.	
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	

4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private
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5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
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Web Resources	
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1	https://accountingseekho.com/
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2	https://www.testpreptraining.com/business-communications-practice-exam-questions
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3	https://bachelors.online.nmims.edu/degree-programs
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Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	3	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	2	3	3	3	3	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	3
CO5	3	3	2	3	2	2	2	3	3	2	3
Total	14	12	12	14	13	14	13	13	14	14	14
Average	2.8	2.4	2.4	2.8	2.6	2.8	2.6	2.6	2.8	2.8	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR - FIRST SEMESTER

SEC 1 (NME) – FUNDAMENTALS OF STOCK MARKET

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
-	1	-	1	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the fundamental concepts and workings of the stock market.								
LO2	To gain practical knowledge of stock market operations and trading mechanisms.								
LO3	To develop financial literacy for informed personal investments.								
LO4	To explore analytical tools to evaluate stocks and market trends.								
LO5	To recognize ethical practices and investor protection mechanisms.								
Unit Contents									
Unit	Contents								No .of Hours
I	Introduction to Stock Markets Definition and importance of stock markets - Overview of Indian stock exchanges: BSE, NSE. Roles and Responsibilities of SEBI, brokers, traders, and investors.								6
II	Stock Market Operations Primary market vs. secondary market - Trading process: How to buy and sell stocks - Trading accounts: Demat and online trading platforms - Understanding stock indices: Sensex, Nifty, and sectoral indices.								6
III	Basics of Stock Investing Types of securities: Equity, bonds, and mutual funds - Investment approaches: Long-term vs. short-term - Portfolio diversification and risk management - Market trends: Bull and bear markets.								6
IV	Introduction to Stock Analysis Fundamentals of stocks: Understanding financial statements and company reports - Basics of technical analysis: Charts, trends, and patterns - Case studies of successful stocks and market crashes.								6
V	Ethics and Investor Protection Importance of ethical practices in stock trading - Role of SEBI in investor protection - Understanding scams and frauds in the stock market - Practical safeguards for beginners.								6
	Total								30

COURSE OUTCOMES	
CO1	Able to demonstrate an understanding of the structure and functions of the stock market.
CO2	Able to apply basic concepts of stock trading and investment strategies.
CO3	Ability to evaluate stocks using fundamental and technical analysis.
CO4	Able to develop a simulated portfolio and assess its performance.
CO5	Able to recognize the importance of regulatory compliance and ethical practices in the stock market.
TEXT BOOKS	
1	Fundamentals of Stock Market - Author - Alok Goyal, Mridula Goyal
2	Fundamental Analysis of Shares - Ankit Gala Khushboo Gala
3	Basics of Stock Market - Arvind Arora
4	Guide to Indian Stock Market - Jitendra Gala
REFERENCE BOOKS	
1	Khushboo Gala Ankit Gala, Fundamental Analysis of Shares : Become An Intelligent Investor
2	Ravi Patel Jitendra Gala, Ankit Gala, Khushboo Gala, Guide to Indian Stock Market + Fundamental Analysis of Shares + Guide to Technical Analysis & Candlesticks
3	Raghu Palat, Fundamental Analysis for Investors
Web Resources	
1	https://www.investopedia.com/articles/investing/082614/how-stock-market-works.asp
2	https://www.investopedia.com/terms/s/stockmarket.asp
3	https://www.investopedia.com/terms/investor-protection-act.asp

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	3
Total	14	11	12	14	13	12	13	13	13	14	14
Average	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – FIRST SEMESTER

SEC 2 - BASICS OF COMPUTER

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAS12	1	-	1	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the main concepts of computer								
LO2	To assess gain knowledge of word processing and spreadsheet								
LO3	To become aware of the Internet, WWW and Web browser								
LO4	To know the Communication and collaboration skills in computer								
LO5	To impart knowledge about web applications of google								
Unit									
Unit	Contents								No. of Hours
I	Introduction to knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply								6
II	Understanding Word Processing and Spread sheet: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document, Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.								6
III	Introduction to Internet, WWW and Web Browsers: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing softwares, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website								6
IV	Communication and Collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes								6
V	Web Applications of Google Google forms, Video conferencing platforms (Google meet, Google, Teams, Zoom) Google workspace Applications (Gmail, Docs, Slides, and Calendar.)								6
Total								30	
COURSE OUTCOMES									
CO1	Understanding the main concept of computer								

CO2	Students can able to understand the word processing and spreadsheet.
CO3	Knowing about Internet, WWW and Web browser
CO4	Able to communicate through email.
CO5	Students can able to understand about Web applications of google
TEXT BOOKS	
1	Basic Computer, Soumya Ranjan Behera
2	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
3	Computer Basics, Michael Miller
REFERENCE BOOKS	
1	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
2	Computer Basics, Michael Miller
WEB RESOURCES	
1	https://www.geeksforgeeks.org/difference-between-hardware-and-software/
2	https://courses.lumenlearning.com/wm-computerapplicationsmgrs-2/chapter/hardware/

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	3
Total	14	11	12	14	13	12	13	13	13	14	14
Average	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
FC – FUNDAMENTALS OF COMMERCE

Subject Code	L	T	p	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAF11	1	1	-	-	2	2	25	75	100
Learning Objectives									
LO1	Understand the meaning of Commerce and Industry.								
LO2	Familiarize with Various Accounting methods.								
LO3	Explore about Market and Marketing								
LO4	Understand the various Acts prevailing in India.								
LO5	Gain knowledge about Taxation and Filing of Income Tax.								
Unit	Contents								No of Hours
I	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.								6
II	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning- Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.								6
III	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.								6
IV	Introduction to Legal aspects of Business – Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930-Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.								6
V	Tax Return Filing: Meaning and Types of Taxation - Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.								6
TOTAL								30	
Course Outcomes									
CO1	To make the students familiar with the concepts of Commerce and Industry.								
CO2	To encourage and motivate the students for the Accounting Education.								
CO3	To Analyze the Various classification of Markets and Marketing.								
CO4	To make the students aware towards the various commercial Laws.								

CO5	To aware the types of Taxation and slab rates.

Text Books	
1	S.P. Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi
2	N.D .Kapoor, Mercantile Law, Sultan Chand & Sons, New Delhi.
3	Dr. L. Natarajan, Margham Publications, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing.
3	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited, Chennai.
4	T.S. Reddy & Dr Y. Hariprasad Reddy, Management Accounting. Margham Publications, Chennai.
NOTE: Latest Edition of Text Books May be Used	
Web Resources	
1	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1- assessment-of-an-individual.html
2	https://dea.gov.in/sites/default/files/moneylaunderingact.pdf
3	https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2 – Medium, 1 – Low

FIRST YEAR– SEMESTER II
CORE III: FINANCIAL ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAC21	3	1	2	0	5	6	25	75	100
Learning Objectives									
LO1	To understand the preparation of Branch accounts								
LO2	To know the preparation of Departmental Accounts								
LO3	To know the preparation of hire purchase system.								
LO4	To gain an understanding about partnership accounts relating to Admission and retirement.								
LO5	To get knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.								
Unit Contents									
Unit	Contents								No. of Hours
I	Branch Accounts Branch– Dependent Branches: Accounting Aspects- Debtors system-Stock and Debtors system–Distinction between Wholesale Profit and Retail Profit –Independent Branches (Foreign Branches excluded)								18
II	Departmental Accounts Departmental Accounts: Basis of Allocation of Expenses– Inter-Departmental Transfer at Cost or Selling Price. Preparation of Profit and Loss Account								18
III	Hire Purchase System Hire Purchase System – Accounting Treatment–Calculation of Interest-Default and Repossession - Hire Purchase Trading Account– Differences between Hire Purchase and Installment System								18
IV	Partnership Accounts–I Partnership Accounts: Fundamentals of Partnership –Partnership deed– Admission of a Partner – Revaluation Account – Goodwill- Methods of valuation of Goodwill-Preparation of Balance Sheet after admission - Partners Capital Account —Retirement of a Partner –Death of a Partner.								18
V	Partnership Accounts–II Dissolution of Partnership - Methods – Preparation cash account and settlement to partners–Realization account–Preparation of Balance Sheet-I Insolvency of partners (Garner Vs Murray)								18
TOTAL								90	
THEORY20%&PROBLEMS80%									

Course Outcomes	
After completion of the course, Students will be able to :	
CO1	Prepare Branch accounts
CO2	Prepare Departmental Accounts
CO3	Understand the preparation of Hire purchase accounts
CO4	Understand the accounting treatment for admission and retirement in partnership
CO5	Know the settlement of accounts at the time of dissolution of a firm.
Text books	
1	T.S.Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
2	R.L. Gupta and V.K.Gupta, Financial Accounting, Sultan Chand, New Delhi.
Reference Books	
1	Dr.S.N.Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman & others(7lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandanand Raman:Advanced Accountancy,Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
6	Radhaswamy and R.L. Gupta :Advanced Accounting, Sultan Chand, New Delhi.
7	SPJainandK. L. Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.
Web Resources	
1	https://www.investopedia.com/terms/b/branch-accounting.asp#:~:text=Key%20Takeaways-,Branch%20accounting%20is%20a%20bookkeeping%20system%20in%20which%20separate%20accounts,for%20a%20designated%20accounting%20period.
2	https://www.freshbooks.com/en-za/hub/accounting/departmental-accounting?srsId=AfmBOorIMJqQMGUF2ugNgPZ4Jz4rTBLzL2_UVo_9amczrvwmMipsa6gw
3	https://fincent.com/glossary/hire-purchase
4	https://blog.ipleaders.in/legal-consequences-of-admission-or-retirement-of-partners/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3–Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UPAC22	4	1	-	-	4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

Course Outcome	
After completion of the course, Students will be able to :	
CO1	Understand the valid contract.
CO2	Understand the performance of contract.
CO3	Know the contract of indemnity and guarantee
CO4	Understand the provisions relating to Bailment and Pledge
CO5	Know the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Law- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Tax man, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D. Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- L

FIRST YEAR – SEMESTER II**INDIAN ECONOMY II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CI A	External	Total
	4	1	0	0	4	5	25	75	100
Learning Objectives									
LO1	To acquire sufficient knowledge about India's Economic Development and Fundamental and National income in India.								
LO2	To impart the knowledge of planning and its methodologies								
LO3	To enhance their knowledge about the economic reforms and liberalisation								
LO4	To help the students to know the transport system in India								
LO5	To bring awareness on Information Technology and its impact on Economic Development								
Unit									
Unit	Contents								No. of Hours
I	National Income National Income – Definitions – Concepts – Methods of measuring National Income – Difficulties in the Measurement of National Income – Trends in National Income Growth and Structure – Limitations of National Income estimation in India								15
II	Planning Planning in India – Objectives – Importance – Evaluation of Economic Planning – Strategy of India's development Plan's – Regional Planning in India – Assessment of Indian Planning – Establishment of NITI Aayog and its functions.								15
III	Economic Reforms and Liberalisation Economic Reforms since 1990's – Appraisal of Economic Reforms – Liberalization: Meaning – Advantages and Disadvantages – Privatization: Meaning and Scope – Globalization – its impact on Indian Economy – Merits and Demerits of Globalization.								15
IV	Transport System in India Transport – Importance of Transport (Roadway, Railways, Shipping and Civil Aviation's) to Economic Development – Evaluation of Government Policy in relation to privatisation - Transport Coordination.								15
V	Information Technology Role of Technology - BPO in India - their impact on Economic Development – Cyber Crime								15
	TOTAL								75

Course Outcomes	
After completion of the course, Students will be able to :	
CO1	Understand the National income of India
CO2	Acquire knowledge about the planning in India
CO3	Clarify the economic reforms and LPG Policy
CO4	Understand the transport system and policy in India.
CO5	Understand the information technology in India.
Textbooks	
1	Indian Economy, Sankaran. S Margham Publications 7 th edition 2014
2	Indian Economy Ruddar Dutt & Sundaram KPN Sulan Chand Publishing 7 th edition 2016
3	Agarwal A.N Indian Economy New Age 41 st 2016
4	Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35 th 2017
Reference Books	
1	Indian Economy Ruddar Dutt & Sundaram KPM S.Chand Publishing 7 th 2016
2	Indian Economy Sankaran S Margham Publications 7 th 2014
3	Indian Economy Dhingra I.C Manakin Press 21 st 2013
4	Indian Economy Misra S.K & Puri V.K Himalaya Publishing House 35 th 2017
Web Resources	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=national+income
2	https://in.search.yahoo.com/search;_ylt=Awr1VS26Rmpn8AEAYuq7HAX.;_ylc=information+technology&fr=mcafee&type=E210IN826G0&fr2=sb-top
3	https://in.search.yahoo.com/search;_ylt=AwrKHAXsRmpn2AIAWhu7HAX.;_ylc=planning+in+india&fr=mcafee&type=E210IN826G0&fr2=sb-top

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	2	2	3	2	3
CO4	3	3	3	2	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	2
Total	14	13	12	13	13	12	13	13	13	13	13
Average	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6	2.6	2.6	2.6

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER II**ELECTIVE I – BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UPAA22	4	1	-	-	4	5	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance– Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								15
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								15
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								15
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								15
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology -Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								15
TOTAL								75	

Course Outcomes

After completion of the course, Students will be able to :

CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.

Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshav pailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SECOND SEMESTER II**SEC 3 – INTRODUCTION TO TALLY**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UPAS21P	-	-	2	-	2	2	25	75	100
Learning Objectives									
LO1	To create a company, ledger, voucher in tally								
LO2	To know how to maintain the day book								
LO3	To create and maintain inventory information in tally								
LO4	To create and maintain bill of material information in tally								
LO5	To know about the Goods and Service Taxes (GST) Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.								
Unit Contents									
Unit	Contents								No. of Hours
I	Tally introduction Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation.								6
II	Books of Accounts Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book								6
III	Inventory - I Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures.								6
IV	Inventory - II Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.								6
V	Taxation Statutory and Taxation – GST- GST Filing using tally – GST Computation- Open Database Connectivity								6
Total								30	
100% Practical									
COURSE OUTCOMES									
After completion of the course, Students will be able to :									
CO1	Create a company, ledger, voucher in tally								
CO2	Students can able to know how to maintain the day book								
CO3	Create and maintain inventory information in tally								
CO4	Create and maintain bill of material information in tally								
CO5	Apply the Goods and Service Taxes (GST) Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.								
TEXT BOOKS									
1	Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.								
REFERENCE BOOKS									

1	Tally.ERP 9 With GST Book by Gaurav Agrawal
2	GST Accounting with Tally.ERP 9 -Ashok K Nadhani
3	Simplest Book for Learning Tally Prime: Training Guide - Asok K. Nadhani , Kanta Nadhani
WEB RESOURCES	
1	https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Accounts_Info/Predefined_Ledgers_in_TallyERP.htm
2	https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/Book_Entries_and_adjustment_of_interest.htm
3	https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Inventory_Info/Inventory_Information.htm
4	https://cleartax.in/s/tax-collected-source

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	3
CO5	3	2	2	3	2	2	2	3	2	2	3
Total	14	11	12	14	13	12	13	13	13	14	14
Average	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low