SARADHA GANGADHARAN COLLEGE
(AUTONOMOUS)

An Institution of Sri Saradha Gangadharan Educational Trust
Accredited with B++ grade by NAAC; Affiliated to Pondicherry University;
Recognized by the AICTE & UGC as a PG institution; An ISO Certified Institution
Lake Road, Velrampet, Puducherry – 4

DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

COURSE STRUCTURE, SYLLABUS AND REGULATIONS

DEGREE PROGRAMME
UNDER NEP REGULATIONS

(WITH EFFECT FROM
ACADEMIC YEAR 2026 – 27 ONWARDS)

BOARD OF STUDIES -COMMERCE

Sl. No.	Name of the Members	Designation	BOS
1	DR.S.NATARAJAN	Associate Professor, Commerce	Chairperson
2	DR.R.AZHAGAIAH	Professor, Commerce	Nominated by VC
3	DR.C.VETHIRAJAN	Senior Professor, Corporate Secretaryship	Nominated by AC
4	DR.J.GAYATHRI	Professor, Commerce	Nominated by AC
5	DR.S.RAJENDIRAN	Principal, (Retd).	Nominated by AC
6	MR.S.RAJAVEL	Managing Director	Industrialist
7	DR.N.AZHAGURAJA	Faculty ICSI	Alumni
8	Mr S. KUMAR	Assistant Professor, Commerce & Deputy COE	Member of the Board
9	Dr. T. MUTHUKUMARAN	Associate Professor& Head, Commerce	Member of the Board
10	Dr. S. PANDURANGAN	Associate Professor, Commerce	Member of the Board
11	Dr. S. SANKAR	Associate Professor, Commerce	Member of the Board
12	Dr. M. VIJAYALAKSHMI	Associate Professor, Commerce	Member of the Board
13	Mrs. S. SHARMILADEVI	Assistant Professor, Commerce	Member of the Board
14	Mrs. S. RAJASELVI	Assistant Professor, Commerce	Member of the Board
15	Mr. J. MURALIDHARAN	Assistant Professor, Commerce	Member of the Board
16	Mr. M. GOWTHAMAN	Assistant Professor, Commerce	Member of the Board
17	Mrs. S. BHAVATHARINI	Assistant Professor, Commerce	Member of the Board
18	Dr. K. ANURADHA	Associate Professor & Head, Corporate Secretaryship	Member of the Board
19	Dr. N. PREMGEETHA	Assistant Professor, Corporate Secretaryship	Member of the Board
20	Dr. D. SILAMBARASAN	Assistant Professor, Corporate Secretaryship	Member of the Board
21	Dr. G. RADHIKA	Assistant Professor, Corporate Secretaryship	Member of the Board
22	Mrs. R. GOWRI	Assistant Professor, Corporate Secretaryship	Member of the Board
23	Ms. K. THARA JAYASRI	Assistant Professor, Corporate Secretaryship	Member of the Board
24	Mr. N.M. SIVARAJAN	Assistant Professor, Economics	Member of the Board
25	Mr. S. PRAKASH	Assistant Professor, Economics	Member of the Board

VISION

To achieve and emerge as a department of academic excellence with overall commitment in providing gateway to global professional career to students in the field of Commerce, management and related fields along with real time experience and training program, enabling them to transform the students to professionals, with a holistic concern for better life, environment and society.

MISSION

To impart professional education by maintaining a competitive and strong standard of education in the related fields of Commerce and Management and to empower the students to respond to the challenges in the corporate world and fostering innovation by setting standards to mould the students into competent professionals**.**

AIM OF THE PROGRAMME

The B. Com Honours (Professional Accounting)) Degree program provides ample exposure in the field of Commerce, Accountancy, Management. The primary objective is to shape the career of students in the fields of commerce and management by transferring knowledge with professional aspects. This programme equips the students for entry-level jobs in industry and to become future entrepreneurs, thus playing a vital role in the country's economic development.

DURATION OF THE PROGRAMME:

The duration of the B. Com Honours (Professional Accounting) Degree program shall be for four academic years of eight semesters with multiple exit and entry options.

ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com Honours (PA) Degree shall be required to have passed the Higher Secondary examination (+2) of any board or equivalent recognized by Pondicherry University, having Accountancy with Commerce / Business Studies.

For lateral entry, candidates who **have** passed a Diploma in Commerce or Modern Office Practice (3 years programme) awarded by the Directorate of Technical Education of Tamil Nadu or other States shall be admitted to the second year of the B. Com Honours Degree Programme.

AGE LIMIT

As per the regulation for admission of Pondicherry University.

COURSES OF STUDY

The courses of study for the B. Com Honours (PA) Degree shall comprise the following.

Part I - Language (in any two semesters in the First two years): Any one of the languages is available at the candidate's option which includes Hindi, Tamil, Telugu, Malayalam and French. The syllabus and textbooks for the Language courses are as prescribed by the BoS of Indian Languages from time to time.

Part II - English (in any two semesters in the First two years). The syllabus and textbooks for the English courses are as prescribed by the BoS of English from time to time.

Part III – Includes the following:

- Major Disciplinary Courses (MJD)
- Minor Disciplinary Courses (MID)
- Multi-Disciplinary Courses (MLD)
- Ability Enhancement Compulsory Courses (AECC)
- Skill Enhancement Courses (SEC)
- Value Added Course (VAC)

The syllabus and textbooks for major courses are as prescribed by the Board of Studies in Commerce of this College, from time to time.

SCHEME OF EXAMINATION

EXAMINATION

There shall be examination at the end of each semester, i.e., December / May. A student who fails to pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. Students shall be allowed to register for a subsequent examination only if they have registered at the first appearance. The students must register for each semester whether they attended the examination(s) or not. The examination results will be communicated to the students by the Chief Controller of Examinations.

PATTERN OF EXAMINATION

- **For Theory Subjects:**
  - The pattern of examination consists of **Continuous Internal Assessment** (CIA) for 40 marks and **End Semester Examination** (ESE) for 60 marks in each Theory course.
- **For Practical Subjects:**
  - The pattern of examination consists of **Continuous Internal Assessment** (CIA) for 50 marks and **End Semester Examination** (ESE) for 50 marks in each practical course.

Particulars	Marks Allocated	
	External	**Internal**
Theory Examination	Maximum Marks: 60	Maximum Marks: 40
	(Pass Marks 24)	(Pass Marks 16)
Practical Examination	Maximum Marks: 50	Maximum Marks: 50
	(Pass Marks 20)	(Pass Marks 20)

Continuous Internal Assessment: Internal assessment for all courses that do not have practical shall have 40 marks in total assessed as follows:

Component	Marks
Two Tests	10
Assignments	10
Seminar / Presentations / Case demonstrations	05
Model Examination	10
Attendance	05
Total	40

CIA for Practical Course:

Internal Assessment (Project) 50 Marks	
Component	**Marks**
Monthly Review (3 Reviews)	30
Project Report	10
Project Work	10
Total	**50**

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

The following weightage shall be given to attendance:

Percentage	Marks
95%-100%	5
90%-94%	4
85%-89%	3
80%-84%	2
75%-79%	1

Internal Assessment marks shall be displayed on the notice board a week before the commencement of end-semester examinations. Students are expected to sign the internal marks prepared by the department for onward transmission to the University when required.

End-Semester Examinations: Students with adequate attendance and participated in the Continuous Internal Assessment (CIA) process are eligible for end-semester examinations. Students who did not participate in the Continuous Internal Assessment (CIA) process are not eligible for end-semester examinations. The course teacher / Department / College is responsible for not registering them for end- semester examinations.

Examinations for the courses that have practical: End Semester Examinations for all such courses with practical like Computer Applications in Business, Computer Application in Accounting and Excel Accounting in Business shall be internal; the course teacher who teaches these courses is responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours; if needed, some theory questions can be added with practical questions.

A student if not secured a minimum mark in the internal as well in the external examinations; a special exam will be conducted.

A student who earned the required number of 120/160 credits by clearing all the courses necessary shall be declared as passed and entitled to get a B. Com Degree and B. Com (Honors) Degree respectively.

SUPPLEMENTARY EXAMINATION: If necessary, supplementary examination for theory papers only shall be conducted after the publication of the results of even semesters of the UG and PG programmes.

Eligibility for Supplementary Examinations:

(a). Must have clear all the papers in the previous semesters;

(b). Must have failed is not more than two papers of the corresponding even semester and / or eligible for the supplementary examinations for those two papers;

(c). Candidates who were absent or detained for any papers are not eligible.

(d). Students who want to exit alone must be eligible.

(e). If the students continue the programme, they are not eligible for Supplementary Examination.
(f). Supplementary examination marks will be taken as the final.

EVALUATION: Theory / Practical examinations will be evaluated by the Examination Cell Controller of Examination of our college.

ATTENDANCE:

No Students with less than 75% of attendance in any particular course shall be permitted to attend the end semester examination and shall be given a grade of FA failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered.

The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of the end-semester examination and confirm that such candidates are not permitted to write the examination.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Student's classification into I Class, II Class, and III Class based on CGPA will follow the guidelines under NEP by CoE of our College.

AWARD OF THE DEGREE:

The student should have undergone the prescribed course of study with the exit option for a period of not less than 4 years and passed the prescribed examination in all the courses/years. Further, a student will get a maximum of 6/8 years only from the year of admission to pass all the courses and get the B. Com and B. Com (Honours) Degree, respectively, as prescribed by the NEP guidelines of from time to time.

REVISION OF REGULATIONS AND CURRICULUM:

The college may, from time to time, revise, amend, and change the Regulations and Curriculum, if found necessary.

INDUSTRIAL VISIT AND INTERNSHIP:

During the end of first-year and second-year, all students are expected to take up an internship for 15 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc.) and monitored by the faculty adviser from the Department. Students should receive a certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day-wise learnings during the internship.

During the third semester, students should be taken for an industrial visit to enhance their practical knowledge. The industrial visit report should be submitted to the college for further perusal. With the approval of the Principal, the head of the Department should certify and submit the list of students who have successfully completed internship and industrial visits.

LEARNER SUPPORT SERVICES:

The college will provide ICT-based support services for B. Com learners. Programs are listed below:

Website: The College has to develop a full-fledged official website for the learners and the general public. All the necessary Information is provided to the learners through this website. The website is linked to social networking sites like Facebook to facilitate interaction among learners, faculty members and stakeholders.

E-SLM: The College may launch an e-learning portal. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the program study materials can be accessed in this portal. Open Access Journals Search Engine (OAJSE) may be developed to provide easy access to various open-access Journals worldwide.

Mobile App: The College has to develop a mobile application to connect the learners 24x7 with the College.

SMS and e-mail Alert Facility: The College has to initiate an SMS and e-mail alert facility for learners regarding news, events, and learner-related information about the College. Learners can write emails to any official / faculty members through this email ID. Queries raised through this e-mail ID are addressed by concerned officials/faculty members of the College.

TV program: The College has to initiate a half-hour live educational program through a TV Channel.

REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

Laboratory Support:

Commerce has more practical applications to business and businesses are run with modern technology. Therefore, the college must have computer laboratory separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. The college has to ensure that a minimum of one computer system for two students enrolled for the B. Com Programme. Adequate servers and power backup should also be installed.

Library Resources:

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have textbooks by adding 5 books for each subject every year from the list of books provided in the syllabus for each paper.

Magazines and Newspapers:

The college should subscribe to the following magazines and make them available in the central library for student's reference:

- Chartered Accountant
- Management Accountant
- Company Secretary
- Commerce
- Management
- Marketing
- Financial Express
- Business Line
- Currency and Finance
- Economic Times
- Nanayam (Tamil)

E-Journals:

The Central Library should subscribe to e-journals from JSTOR (www.jstor.org), and the resources are very much necessary for the academic and research community of the Commerce discipline. Hard copies of five national and five international journals should be subscribed to and made available for reference for each subject, such as finance, marketing, human resource management, cost accounting, financial accounting, stock market, taxation, and management.

Digital Library:

The Digital Library is to locate, digitize, preserve, collect, and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference /Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

Programme Outcomes (POs);

PO1: The Primary objective is to shape the career of students in the fields of commerce and management by transferring knowledge with professional aspects.
PO2: To enable every student to cope up with the fast changing economic scenario by following 3i strategy (Inquisitive, Insightful and Imaginative)
PO3: To prepare the students to tackle the challenges at workplace through vocational training, Projects, Internships etc.
PO4: To engage the learners in independent and lifelong learning for continued professional development**.**
PO5: To enable the learners to apply ethical principles and responsible practices during their profession

Programme Specific Outcomes:

PSO1: To encourage students to become professionally competent by enrolling in courses such as CA, CMA, CS etc.
PSO2: To mould students into technically sound people through application oriented skill based & Scenario based learning.
PSO3: To enable the students to implement creativity and problem solving skills in various real life time problems.
PSO4: To provide several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5: To enable the students to learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

STRUCTURE FOR B.COM (HONOURS) (PROFESSIONAL ACCOUNTING)– CREDIT DISTRIBUTION

COMPONENTS	B. Com (Exit at the end of 3rd year) Credits	B. Com (Honors) (Exit at the end of4thYear) Credits	B. Com (Honors with Research) (Exit at the end of 4th Year) Credits
Major Disciplinary Courses (MJD) (including Summer Internship)	60	80	80
MID Disciplinary Courses (MID)	24	32	32
Multi-Disciplinary Courses (MLD)	09	09	09
Ability Enhancement Courses (AEC)	12	12	12
Skill Enhancement Courses / Employability (SEC)	06	06	06
Value Added Courses(VAC)	08	08	08
Field Trip/Community Engagement &Service	01	01	01
Research Project Work (Honours Degree)	-	12	12
TOTAL CREDITS	**120**	**160**	**160**

STRUCTURE FOR B.COM (HONORS)PROFESSIONAL ACCOUNTING) – CREDIT DISTRIBUTION SEMESTER - WISE

Credit Offered	No. of Course	No. of Course	PONDICHERRY UNIVERSITY	SEMESTER								Total Credits 3year	Total Credits 4year
	3rdyr.	4thyr.		I	II	III	IV	V	VI	VII	VIII		
4	15	5	Major Disciplinary Courses (including Summer Internship)	4	4	8	12	16	16	12	8	**60**	**80**
4	6	2	Minor Disciplinary Courses	4	4	4	4	4	4	8		**24**	**32**
3	3	0	Multi-Disciplinary Courses	3	3	3						**9**	**9**
3	4	0	Ability Enhancement Courses	3	3	3	3					**12**	**12**
2	3	0	Skill Enhancement Courses (Employability)	2	2	2						**6**	**6**
2	4	0	Value added/Common Courses (VAC)	4	4							**8**	**8**
1	1	0	Field Trip/Community engagement and service				1					**1**	**1**
12	-	1	Research Project work for (Honors degree)								12	**0**	**12**
				20	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**120**	**160**

COURSESTRUCTURE- B.COM (HONOURS)-(PROFESSIONAL ACCOUNTING)

SEMESTER – I

S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – I	MJD -1 :Fundamentals of Accounting	4	0	4	40	60	100
2	MID – I	MID – 1: Business Economics	4	0	4	40	60	100
3	MLD – I	MLD – 1: Basics of Accounting	3	0	3	40	60	100
4	AEC – I	AEC – I: Modern Indian Language – I	3	0	3	40	60	100
5	SEC – I	SEC – 1: Computer Applications in Business	1	2	2	50	50	100
6	VAC – I	VAC – 1: Environmental Studies	2	0	2	40	60	100
7	VAC – II	VAC – 2: Understanding India	2	0	2	40	60	100
TOTAL			**19**	**2**	**20**			

SEMESTER – II

S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – II	MJD – 2: Financial Accounting	4	0	4	40	60	100
2	MID – II	MID – 2 : Indian Economy	4	0	4	40	60	100
3	MLD – II	MLD – 2: Human Resource Management	3	0	3	40	60	100
4	AEC – II	AEC- II: Foundation English – I	3	0	3	40	60	100
5	SEC – II	SEC – 2: Computerized Accounting	1	2	2	50	50	100
6	VAC – III	VAC – 3: Health & Wellness/Yoga Education	2	0	2	40	60	100
7	VAC – IV	VAC – 4: Digital Technology Education	2	0	2	40	60	100
TOTAL			**19**	**2**	**20**			

SEMESTER – III

S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – III	MJD – 3: Corporate Accounting	4	0	4	40	60	100
2	MJD – IV	MJD – 4: Business Laws	4	0	4	40	60	100
3	MID – III	MID – 3: Fundamentals of Business Management	4	0	4	40	60	100
4	MLD – III	MLD – 3: Personal Finance	3	0	3	40	60	100
5	AEC – III	AEC – III: Foundational English – II	3	0	3	40	60	100
6	SEC – III	SEC – 3: EXCEL Application in Business / Online Course (SWAYAM)	1	2	2	50	50	100
TOTAL			**19**	**2**	**20**			

SEMESTER – IV									
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS			
			L	P		IA	EA	Total	
1	MJD – V	MJD – 5:Advanced Corporate Accounting	4	0	4	40	60	100	
2	MJD – VI	MJD – 6: Company Law	4	0	4	40	60	100	
3	MJD – VII	MJD – 7: Business Statistics	4	0	4	40	60	100	
4	MJD – VIII	MJD – 8: Goods and Services Tax	4	0	4	40	60	100	
5	AEC – IV	AEC- IV: Modern Indian Language - II	3	0	3	40	60	100	
6	Project / Internship	Community Engagement	0	2	1	50	50	100	
		TOTAL	19	2	20				

SEMESTER – V								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – IX	MJD – 9: Cost Accounting	4	0	4	40	60	100
2	MJD – X	MJD – 10: Direct Tax Law	4	0	4	40	60	100
3	MJD – XI	MJD – 11 : Financial Management	4	0	4	40	60	100
	MJD-XII	MJD – 12: Financial Reporting Practices(AS)	0	4	4	40	60	100
4	MJD-XIII	MJD- 13:Management Accounting	4	0	4	40	60	100
TOTAL			17	04	20			

SEMESTER – VI								
S.NO	CATEGORY	COURSE TITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – XI	MJD14: Project Report	4	0	4	40	60	100
2	MJD – XII	MJD15: Economic Laws	4	0	4	40	60	100
3	MID – IV	MID – 4:Specialization I – Insurance Technology	4	0	4	40	60	100
4	MID–V	MID-5:Specialization II – Wealth Technology	4	0	4	40	60	100
5	MID – IV	MID-6: Specialization III – Financial Modeling	4	0	4	40	60	100
Or								
		MJD15: Economic Laws (Online)	**4**	0	**4**	40	60	100
Apprenticeship Training (Southern Region) Chennai, the proposal to introduce Apprenticeship for 6 months under AEDP Programme.			**16**		**16**			
TOTAL			**20**		**20**			

SEMESTER – VII								
B.Com (Honors) –CGPA7.5and above								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – XV	MJD16: Auditing and Assurance	4	0	4	40	60	100
2	MJD – XVI	MJD17:TaxPlanning&Management	4	0	4	40	60	100
3	MJD – XVII	MJD18: Security Analysis and Portfolio Management	4	0	4	40	60	100
4	MID – VII *(Any one)*	MID-7(A):Business Ethics & Corporate Governance MID-7(B): Business data Analytics MID-7(C):Contemporary Legal Framework	4	0	4	40	60	100
5	MID – VIII *(Any one)*	MID-8(A): Corporate Social Responsibility MID-8(B):MSME Management MID-8(C): Strategic Performance Management	4	0	4	40	60	100
TOTAL			20	0	20			

SEMESTER – VIII								
B.Com(Honors)								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – XVIII	MJD19:ProjectManagement	4	0	4	40	60	100
2	MJD – XIX	MJD20:Research Methodology	4	0	4	40	60	100
3	MJD – XX	1.International Accounting	4	0	4	40	60	100
4	MJD – XXI	2.International Taxation	4	0	4	40	60	100
5	MJD –XXII	3.Strategic Financial Management	4	0	4	40	60	100
TOTAL			20	0	20			
OR								
B.Com (Honors with Research) –CGPA 7.5 and above								
1	MJD – XVIII	MJD19:ProjectManagement	4	0	4	40	60	100
2	MJD – XIX	MJD20:Research Methodology	4	0	4	40	60	100
3	PROJECT	Research Project Report	0	12	12	100	-	100
TOTAL			8	12	20			

SEMESTER WISE –SYLLABUS

SEMESTER – I								
S.NO	**CATEGORY**	**COURSETITLE**	**HOURS**		**CREDITS**	**MAX. MARKS**		
			L	**P**		**IA**	**EA**	**Total**
1	MJD – I	MJD -1: Fundamentals of Accounting	4	0	4	40	60	100
2	MID – I	MID – 1: Business Economics	4	0	4	40	60	100
3	MLD – I	MLD – 1: Basics of Accounting	3	0	3	40	60	100
4	AEC – I	Modern Indian Language – I	3	0	3	40	60	100
5	SEC – I	SEC – 1: Computer Applications in Business	1	2	2	50	50	100
6	VAC – I	VAC – 1: Environment Studies	2	0	2	40	60	100
7	VAC – II	VAC – 2: Understanding India	2	0	2	40	60	100
TOTAL			19	2	20			

SEMESTER – I – MJD 1 - FUNDAMENTALS OF ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
I	MJD - 1	FUNDAMENTALS OF ACCOUNTING	CIA : 40	ESE : 60	4	4

Course Objectives:

1. To enable the students to get an understanding about accounting concepts, principles and practices and its application in business.
2. To educate the learners to reveal the profit and losses of the business and to provide a true and fair view of the financial transactions.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.

CO2: To analyses and prepare the final accounts of a sole traders.

CO3: To Familiarize with the various methods of depreciation as per AS 6

CO4: To Prepare Bank Reconciliation Statement and record the transactions

CO5: To know the difference between trading account and manufacturing account.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER I	COURSE CODE MJD - 1					COURSE TITLE FUNDAMENTALS OF ACCOUNTING					Hours – 4 Credits - 4
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
CO1	5	4	4	4	4	4	5	5	4	5	5
CO2	4	4	5	4	5	5	5	4	5	4	4
CO3	5	4	5	5	5	4	5	3	5	5	5
CO4	5	5	4	5	4	4	4	5	4	5	4
CO5	5	4	5	4	4	5	4	5	4	3	4
MEAN OVERALL SCORE : 4											
RESULT: THE SCORE OF THIS COURSE IS 4 (HIGH)											

Association	1% - 20%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with Programme outcomes and Programme specific outcomes

SEMESTER – I – MJD 1 - FUNDAMENTALS OF ACCOUNTING

UNIT-1-Nature and Scope of Accounting

Meaning, objectives, and limitations of Accounting - Accounting Concepts, Principles & Conventions - Users of Financial Statements - Accounting as a source of Information - Accounting Standards – basic awareness

UNIT-2-Accounting Process

Accounting equation- Journal entries- Ledger posting- Trial balance- Rectification of errors

UNIT-3-Subsidiary Books

Cash book (single, double, triple column)-Petty cash Book - Purchases Book - Sales Book - Purchase returns & sales returns Books - Journal proper - **Bank Reconciliation Statement (BRS)-**Meaning and need- Preparation of BRS

UNIT-4-Depreciation and Amortisation

Meaning and Causes - Methods: Straight Line Method (SLM), Written Down Value (WDV)- Accounting treatment.

UNIT-5-Final Accounts of Sole Proprietors

Trading Account; Profit & Loss Account and Balance Sheet - Adjustments in final Accounts - **Manufacturing Accounts:** Preparation and treatment.

(Problems – 80%& Theory 20%)

Text Book

1. S.P. Jain, K.L. Narang,2019: Advanced Accountancy -Volume: I ,Twenty Second Edition Kalyani Publishers, Ludhiana

Books for References

1. T.S.Reddy&Dr.A.Murthy,2019:AdvancedAccountancy-Volume:I,SecondRevised Edition, Reprint 2019, Margham Publications, Chennai
2. R.L.Gupta&M.Radaswamy,2019:AdvancedAccountancy-Volume:I,S.ChandandCo.Ltd. New Delhi.
3. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand& Co., New Delhi,
4. M.Hanif, A. Mukherjee, Financial Accounting–I,Revised 4th Edition, McGrawHill Education,
5. Kimmel, Weygandt, Kieso,International Student Version,20186.T.HorngrenCharles,L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SARADHA GANGADHARAN COLLEGE (AUTONOMOUS)
(For the candidates admitted from 2025 onwards)
B.Com. (P.A) DEGREE EXAMINATION DECEMBER, 2025
MODELQUESTION PAPER
FIRST SEMESTER
MJD – 1- FUNDAMENTALS OF ACCOUNTING

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 x 1 = 10 MARKS) Answer ALL the questions

1. Which accounting concept states that a business enterprise is separate and distinct from its owners?

- A) Going Concern Concept
- B) Business Entity Concept
- C) Money Measurement Concept
- D) Dual Aspect Concept

2. If a business buys machinery worth Rs.15,000Rs. by paying Rs.5,000Rs. in cash and the remaining on credit, how does this affect the Accounting Equation?

- A) Assets increase by Rs.10,000Rs.; Liabilities increase by Rs.10,000Rs.
- B) Assets increase by Rs.15,000Rs.; Liabilities increase by Rs.10,000Rs.
- C) Assets decrease by Rs.5,000Rs.; Liabilities increase by Rs.10,000Rs.
- D) Assets increase by Rs.15,000Rs.; Capital increases by Rs.15,000Rs.

3. Goods returned by a customer should be recorded in which subsidiary book?

- A) Purchases Return Book
- B) Sales Return Book
- C) Journal Proper
- D) Cash Book

4. When preparing a Bank Reconciliation Statement (BRS) starting with a Cash Book debit balance, interest allowed by the bank but not recorded in the cash book should be:

- A) Deducted
- B) Added
- C) Ignored
- D) Multiplied

5. Under which method of depreciation does the annual depreciation charge remain constant over the asset's useful life?

- A) Written Down Value (WDV) Method
- B) Reducing Balance Method
- C) Straight Line Method (SLM)
- D) Annuity Method

6. Which of the following is considered an internal user of financial statements?
- A) Creditors
- B) Tax Authorities
- C) Potential Investors
- D) Plant Managers

7. Rent paid to a landlord was wrongly debited to the Landlord's Personal Account instead of the Rent Account. This is an example of a/an:
- A) Error of Omission
- B) Error of Principle
- C) Error of Commission
- D) Compensating Error

8. Closing Stock is valued at cost price or net realizable value (market price), whichever is lower, due to which accounting convention?
- A) Convention of Consistency
- B) Convention of Materiality
- C) Convention of Conservatism (Prudence)
- D) Convention of Full Disclosure

9. The Manufacturing Account is prepared by a manufacturing sole proprietor to find out the:
- A) Net Profit
- B) Gross Profit
- C) Cost of Production
- D) Cost of Goods Sold

10. Wages outstanding at the end of the financial year are shown in:
- A) Only the Profit & Loss Account
- B) Only the Balance Sheet
- C) Trading Account (added to wages) and Balance Sheet (Liabilities)
- D) Trading Account (deducted from wages) and Balance Sheet (Assets)

SECTION B (5 X 4 = 20 Marks)

Answer any FIVE questions (Either A or B from each set)

11. Briefly explain the following accounting concepts with a one-line example for each:
    1. Going Concern Concept
    2. Convention of Conservatism (Prudence)

OR

12. Differentiate between Internal Users and External Users of financial statements, providing two examples for each category.

13.Show the effect of the following transactions on the Accounting Equation (Assets = Liabilities + Capital):
1. Raj started business with Cash ₹80,000.
2. Purchased goods on credit from Shyam worth ₹20,000.
3. Sold goods costing ₹10,000 for ₹12,000 cash.
4. Paid rent in cash ₹2,000.

OR

14.Rectify the following errors discovered before the preparation of the Trial Balance:
1. Sale of old furniture for ₹3,000 was credited to the Sales Account.
2. An amount of ₹1,500 paid to Suresh was wrongly debited to Ramesh's Account.
3. Purchase Book was undercast (short-totaled) by ₹800.
4. Goods returned by a customer worth ₹1,200 were completely omitted from the books.

15.Prepare a Double Column Cash Book (with Cash and Bank columns) from the following transactions for January 2026:
- **Jan 1:** Cash in hand ₹12,000; Bank overdraft ₹4,000.
- **Jan 5:** Received a cheque from Amit for ₹6,000 and deposited it into the bank immediately.
- **Jan 12:** Paid wages in cash ₹1,500.
- **Jan 20:** Cash withdrawn from the bank for office use ₹3,000.

OR

16.From the following particulars, prepare a Bank Reconciliation Statement as of March 31, 2026:
1. Debit balance as per Cash Book is ₹25,000.
2. Cheques issued but not yet presented for payment totaled ₹4,500.
3. Cheques deposited into the bank but not yet cleared by the bank amounted to ₹6,000.
4. Bank charges recorded only in the Bank Pass Book ₹150.

17. A manufacturing firm purchased a machine on April 1, 2023, for ₹1,00,000. The useful life of the machine is estimated to be 5 years with a scrap value of ₹10,000.
Calculate the annual depreciation amount using the **Straight Line Method (SLM)** and pass the Journal Entries for the first year.

OR

18. An asset was acquired on January 1, 2024, at a cost of ₹80,000. The company charges depreciation @ 10\% per annum under the **Written Down Value (WDV)** method. Calculate the book value of the asset at the end of the 3rd year (December 31, 2026) showing your calculations clearly for all three years.

19. From the following information, prepare the **Trading Account** of a sole proprietor for the year ended March 31, 2026:
- Opening Stock: ₹15,000
- Purchases: ₹75,000
- Sales: ₹1,40,000
- Carriage Inward: ₹2,000

- Wages: ₹8,000
- Purchase Returns: ₹3,000
- Closing Stock (valued at the end of the year): ₹18,000

OR

20. How will the following adjustments be treated while preparing the Final Accounts (Profit & Loss A/c and Balance Sheet) of a sole proprietor?

1. Closing Stock valued at ₹25,000.
2. Outstanding Salaries amounting to ₹4,000.
3. Prepaid Insurance premium worth ₹1,200.
4. Provide Depreciation on Machinery @ 10\% (Value of Machinery given in Trial Balance: ₹50,000).

SEMESTER – I – MID 1 - BUSINESS ECONOMICS

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
I	MID 1	BUSINESS ECONOMICS	CIA : 40	ESE : 60	4	4

Course Objectives

1. **Conceptual Understanding**: Equip students with a solid foundation in economic principles applied to business decision-making.
2. **Practical Application**: Enable students to analyze real-world business scenarios using economic tools and frameworks.
3. **Skill Development**: Foster critical thinking, data analysis, and problem-solving skills to prepare students for careers in business, finance, and policy analysis.
4. **Multidisciplinary Approach**: Integrate insights from management, data analytics, and behavioral economics to align with NEP 2020’s holistic education framework.
5. **Career Preparation**: Provide exposure to industry trends, case studies, and project-based learning to enhance employability and entrepreneurial skills.

Learning Outcomes

By the end of the course, students will be able to:

CO1: Explain key microeconomic and macroeconomic concepts relevant to business operations.

CO2: Apply economic models to analyze business decisions such as pricing, production, and market strategies.

CO3: Evaluate the impact of economic policies and global trends on business performance.

CO4: Use data-driven insights to solve business problems and make informed decisions.

CO5: Demonstrate communication and teamwork skills through group projects and presentations aligned with industry needs.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER I	COURSE CODE MID – 1					COURSE TITLE BUSINESS ECONOMICS					Hours – 4 Credits - 4
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
CO1	5	4	4	4	4	4	5	5	4	5	5
CO2	4	4	5	4	5	5	5	4	5	4	4
CO3	5	4	5	5	5	4	5	3	5	5	5
CO4	5	5	4	5	4	4	4	5	4	5	4
CO5	5	4	5	4	4	5	4	5	4	3	4
MEAN OVERALL SCORE : 4											
RESULT: THE SCORE OF THIS COURSE IS 4 (HIGH)											

Association	1% - 20%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER – I – MID 1 - BUSINESS ECONOMICS

UNIT- I Introduction to Business Economics: (10 HOURS)

Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

UNIT- II Theory of Demand: (15 HOURS)

Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

UNIT- III Theory of Supply and Consumer Behaviour: (15 HOURS)

Meaning and determinants of supply- Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

UNIT- IV Theory of Production (10 HOURS)

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

UNIT- V Market Structure (10 HOURS)

Various forms of markets - Meaning and characteristics – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

Reference Books:

1. Mankiw, N. G. (2020). *Principles of Economics* (for foundational concepts).
2. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai
3. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc GrawHill
4. Publishing Company Ltd, New Delhi
5. C A.G. Sekar, C A. B.Saravana Prasath, Business Economics &- Business and Commercial
6. Knowledge, Padhukas Publications, Chennai, 2019.
7. ICAI, Study Material, June, 2020.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks)** Answer any FIVE questions (either or choice pattern)	**(3 X 10 = 30 Marks)** Answer any THREE Questions out of 5

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B.Com. (P.A) DEGREE EXAMINATION DECEMBER, 2025
MODELQUESTION PAPER
FIRST SEMESTER
MID – 1- BUSINESS ECONOMICS

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 x 1 = 10 MARKS) Answer ALL the questions

1. Business Economics is also known as:
   a) Managerial
   Economics b) Macro
   Economics
   c) Public Economics
   d) International Economics

2. The fundamental problem of an economy is:
   a) Inflation
   b) Scarcity of
   resources c)
   Unemployment
   d) Income inequality

3. The Law of Demand states that, ceteris paribus, a decrease in the price of a good leads to:
   a) A decrease in quantity demanded
   b) An increase in quantity supplied
   c) An increase in quantity
   demanded d) No change in
   quantity demanded

4. A measure of the responsiveness of the quantity demanded of a good to a change in the price of another good is known as:
   a) Price elasticity of demand
   b) Income elasticity of
   demand c) Cross elasticity
   of demand
   d) Supply elasticity

5. The Indifference Curve Approach to consumer behavior is based on the concept of:
   a) Cardinal utility
   b) Ordinal utility
   c) Marginal utility
   d) Total utility

6. Demand forecasting is the process of:
   a) Predicting the future supply of a product
   b) Estimating the future demand for a product
   c) Setting the price of a product
   d) Analyzing past sales data

7. The Law of Variable Proportions is also known as the:
   a) Law of Returns to Scale
   b) Law of Diminishing Marginal Utility
   c) Law of Diminishing Returns
   d) Law of Production

8. In the short run, costs that do not change with the level of output are called:
   a) Variable costs
   b) Marginal costs
   c) Fixed costs
   d) Sunk costs

9. In which market structure is a firm a "price taker"?
   a) Monopoly
   b) Oligopoly
   c) Monopolistic Competition
   d) Perfect Competition

10. A market with a single seller and many buyers is known as a:
   a) Duopoly
   b) Oligopoly
   c) Monopoly
   d) Perfect Competition

PART B (5 x 4 = 20 Marks)

Answer any **ALL** questions.

11. a) Explain the meaning and scope of Business Economics.

Or

b) Describe the different phases of a Business Cycle.

12. a) What is the Law of Demand? Explain its main determinants.

Or

b) Differentiate between Price elasticity and Income elasticity of demand with examples.

13. a) Discuss the Law of Supply and its determinants.

Or

b) Explain the Indifference Curve Approach to consumer behavior.

14. a) Explain the Law of Variable Proportions with a suitable diagram.

Or

b) Differentiate between short-run and long-run costs of a firm.

15. a) Describe the characteristics of Perfect Competition.

Or

b) Explain how price is determined under a Monopoly market structure.

PART C (3 x 10 = 30 Marks)

Answer any **THREE** questions.

16. Discuss the basic problems of an economy and explain the role of the price mechanism in solving these problems.

17. Explain the concept of elasticity of demand. Describe and illustrate the different types of elasticity of demand.

18. Explain the Marshallian approach to consumer behavior and its limitations. Discuss how it differs from the indifference curve approach.

19. State and explain the Laws of Returns to Scale. What is the difference between this concept and the Law of Variable Proportions?

20. Describe the main features of the following market structures: Monopolistic Competition and Oligopoly. How do firms in these markets determine their prices?

SEMESTER – I MLD 1: BASICS OF ACCOUNTING

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
I	MLD 1	BASICS OF ACCOUNTING	CIA : 40	ESE : 60	3	3

Course Objectives:

1. To understand the basic Accountancy.
2. To understand the concepts of Cost Accounting
3. To understand the basics of Application package of Accounting

Course Outcome

CO1: To give an understanding on the concepts and conventions of accounting and book keeping

CO2: To prepare Journal, Ledger, Subsidiary books and Trial balance

CO3: To analyse and Prepare Final Accounts

CO4: To understand the basics of Cost Accounting and prepare the cost sheet and inventory levels

CO5: To familiarise with the financial statement analysis

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER I	COURSE CODE MLD 1					COURSE TITLE BASICS OF ACCOUNTING					Hours – 3 Credits - 3
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
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CO2	4	4	5	4	5	5	5	4	5	4	4
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CO5	5	4	5	4	4	5	4	5	4	3	4
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Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER – I MLD 1: BASICS OF ACCOUNTING

UNIT –I **(7 HOURS)**
Accounting – Introduction-Meaning of Accounting - Objectives of accounting- Branches of Accounting- Accounting concepts and conventions- Accounting standards in India – Book Keeping.

UNIT – II **(10 HOURS)**
Double entry system of Book Keeping –Types of Accounts – Preparation of journal, ledger, subsidiary books, trial balance and rectification of errors.

UNIT –III **(10 HOURS)**
Preparation of Final Accounts - trading, profit and loss account and balance sheet- Final accounts with adjustments

UNIT –IV (10 HOURS)
Basics of Cost Accounting – Basic Concepts- Elements of cost – Preparation of Cost Sheet Concept of Inventory Control – reorder level – minimum level – maximum level – average level – safety stock

UNIT –V **(8 HOURS)**
Basics of Management Accounting –Scope and functions – Financial Statement Analysis – Preparation of Comparative, Common Size and Trend Analysis

Reference Book:

1. S.N. Maheswari, "Advanced Accountancy Vol I", Vikas Publishing
2. R.L. Gupta, "Advanced accounting", S. Chand & Co. New Delhi
3. T.S. Reddy & Y. Hariprasad Reddy, "Management Accounting"
4. Pillai and Baghawati, "Cost Accounting"
5. Jain and Narang, "Cost Accounting", Kalyani Publications
6. T.S. Reddy & Murthy, "Financial Accounting"
7. Jain & Narang, "Financial Accounting"
8. M. C. Shukla &T.S.Grewal, "Financial Accounting"

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL the questions (MCQ)**	**(5 X 4 = 20 Marks)** **Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer any THREE Questions out of 5**

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MODELQUESTION PAPER
FIRST SEMESTER
MID – 1- BUSINESS ECONOMICS

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 x 1 = 10 MARKS) Answer ALL the questions

1. Which of the following accounting concepts assumes that a business enterprise will continue its operations indefinitely into the future?
   - A) Money Measurement Concept
   - B) Going Concern Concept
   - C) Dual Aspect Concept
   - D) Periodicity Concept

2. The process of identifying, measuring, recording, and communicating financial information is known as:
   - A) Bookkeeping
   - B) Auditing
   - C) Accounting
   - D) Costing

3. According to the golden rules of accounting, "Debit the receiver, Credit the giver" applies to which type of account?
   - A) Real Account
   - B) Nominal Account
   - C) Personal Account
   - D) Valuation Account

4. If a purchase of machinery is wrongly recorded in the Purchases Account instead of the Machinery Account, it is an error of:
   - A) Omission
   - B) Principle
   - C) Commission
   - D) Compensating Error

5. Outstanding wages given in the adjustments outside the Trial Balance are shown in:
   - A) Trading Account only
   - B) Balance Sheet only
   - C) Profit & Loss Account and Balance Sheet
   - D) Trading Account and Balance Sheet

6. Gross Profit is calculated by subtracting Cost of Goods Sold (COGS) from:
   - A) Net Sales
   - B) Total Purchases
   - C) Gross Sales
   - D) Net Profit

7. Which element of cost includes expenses like factory rent, supervisor salaries, and factory power?

A) Direct Material
B) Direct Labor
C) Factory Overheads
D) Selling Overheads

8. The inventory level at which an order for fresh replenishment of stock should be placed is called the:

A) Maximum Level
B) Minimum Level
C) Reorder Level
D) Safety Stock

9. Financial statement analysis where financial data for a single year is expressed in percentages of a common base item (like net sales or total assets) is called:

A) Comparative Analysis
B) Trend Analysis
C) Common Size Analysis
D) Ratio Analysis

10. Trend analysis is an example of which type of financial statement analysis?

A) Vertical Analysis
B) Horizontal Analysis
C) Ratio Analysis
D) Internal Analysis

Here is the updated blueprint for **Section B**, adjusted to reflect a **60% Problem and 40% Theory** split.

Since Section B requires 5 questions with an "either/or" choice (10 sub-questions total), this breakdown provides **6 practical/numerical problems** and **4 theoretical questions** evenly distributed across your syllabus units.

SECTION B (5 X 4 = 20 Marks)

Answer any FIVE questions (Either / Or Choice)

11. a) Explain any four accounting concepts (e.g., Going Concern, Business Entity, Dual Aspect, Money Measurement) that guide financial reporting.

OR

11. b) Discuss the need and significance of Accounting Standards in India.

12. a) Journalize the following transactions in the books of Rajan:

- Commenced business with cash ₹1,00,000.
- Purchased goods for cash ₹20,000.
- Sold goods to Ramesh on credit ₹15,000.
- Received cash from Ramesh in full settlement ₹14,500.

OR

12. b) Rectify the following errors detected before the preparation of the Trial Balance:

- Sale of old furniture for ₹3,000 was credited to the Sales Account.
- Goods purchased from Mohan for ₹5,000 were completely omitted from the books.
- Wages paid for the construction of an office room ₹8,000 were debited to the Wages Account.
- A credit sale of goods to Anand for ₹1,200 was recorded in the Sales Book as ₹2,100.

13. a) From the following information, calculate the **Cost of Goods Sold** and **Gross Profit**:

- Opening Stock: ₹40,000
- Purchases: ₹1,20,000
- Sales: ₹2,50,000
- Wages: ₹10,000
- Closing Stock: ₹30,000
- Purchase Returns: ₹5,000

OR

13. b) Show how the following items will appear in the Balance Sheet of a firm as of 31st March:

- Sundry Debtors: ₹80,000
- Adjustment 1: Write off further Bad Debts ₹2,000.
- Adjustment 2: Create a Provision for Doubtful Debts at 5% on debtors.

14. a) From the following data, calculate: **(i) Reorder Level**, **(ii) Minimum Stock Level**, and **(iii) Maximum Stock Level**.

- Normal usage: 100 units per week
- Maximum usage: 150 units per week
- Minimum usage: 50 units per week
- Reorder quantity (EOQ): 600 units
- Delivery period (Lead Time): 4 to 6 weeks

OR

14. b) From the following details, prepare a basic **Cost Sheet** showing Prime Cost and Factory Cost:

- Direct Materials consumed: ₹50,000
- Direct Wages paid: ₹30,000
- Direct Expenses: ₹5,000
- Factory Rent and Rates: ₹10,000
- Indirect Material used in factory: ₹3,000

15. a) Define Management Accounting. Discuss its primary scope and functions in modern business decision-making.

OR

15. b) Explain the utility of Trend Analysis in financial statement analysis. How does it differ from Comparative Analysis?

SECTION C (3 × 10 = 30 Marks)

Answer any THREE questions from Questions 16 to 20. All questions carry equal marks.

16. (a) Define Accounting. Explain the difference between Bookkeeping and Accounting, and briefly discuss any four accounting concepts or conventions. **(5 Marks) (b)** What is the Double

Entry System? State the rules of Debit and Credit for Personal, Real, and Nominal accounts with appropriate examples. **(5 Marks)**

17. From the following Trial Balance of M/s. Alpha Traders, prepare a **Trading Account, Profit & Loss Account** for the year ended 31st March, 2026, and a **Balance Sheet** as on that date:

Debit Balances	Amount (₹)	Credit Balances	Amount (₹)
Opening Stock	20,000	Capital	1,00,000
Purchases	80,000	Sales	1,50,000
Wages	10,000	Purchase Returns	2,000
Salaries	15,000	Creditors	18,000
Carriage Inwards	2,000	Commission Received	3,000
Plant & Machinery	50,000		
Debtors	40,000		
Rent & Taxes	6,000		
Cash in Hand	5,000		
Total	**2,73,000**	**Total**	**2,73,000**

Adjustments:

1. Closing stock was valued at ₹25,000.
2. Provide depreciation on Plant & Machinery at 10% per annum.
3. Outstanding Salaries amounted to ₹2,000.
4. Prepaid Rent amounted to ₹1,000.

18. From the following information extracted from the books of a manufacturing company, prepare a **Cost Sheet** showing:

(a) Prime Cost, (b) Factory Cost, (c) Cost of Production, and (d) Total Cost / Cost of Sales.

Particulars	Amount (₹)
Stock of Raw Materials (1st April, 2025)	40,000
Stock of Raw Materials (31st March, 2026)	50,000
Purchase of Raw Materials	2,00,000
Direct Wages	1,20,000
Direct Expenses	10,000
Factory Overhead (100% of Direct Wages)	*Calculate*
Office & Administrative Overheads	30,000
Selling & Distribution Overheads	20,000

19. (a) Two components, A and B, are used as follows:

- Normal usage: 50 units per week each
- Minimum usage: 25 units per week each
- Maximum usage: 75 units per week each
- Re-order Quantity: $A = 300\text{ units}$; $B = 500\text{ units}$
- Re-order Period: $A = 4\text{ to }6\text{ weeks}$; $B = 2\text{ to }4\text{ weeks}$

Calculate for **Component A**: (i) Re-order Level, (ii) Minimum Level, and (iii) Maximum Level. **(5 Marks)**

(b) From Unit V (Financial Statement Analysis): From the following data, prepare a **Comparative Income Statement** for the years 2025 and 2026: **(5 Marks)**

Particulars	**2025 (₹)**	**2026 (₹)**
Revenue from Operations (Sales)	5,00,000	6,00,000
Less: Cost of Goods Sold	3,00,000	3,40,000
Less: Operating Expenses	50,000	60,000

20. (a) What is Cost Accounting? Explain the distinct **Elements of Cost** (Material, Labor, and Expenses) with a neat structural diagram. **(5 Marks)**

(b) Define Management Accounting. Discuss its primary scope and functions, highlighting how it differs fundamentally from Financial Accounting. **(5 Marks)**

SEMESTER – I –SEC-1-COMPUTER APPLICATIONS IN BUSINESS

<table>
<tr><th>Semester</th><th>Course Code</th><th rowspan="2">Course Title

COMPUTER APPLICATIONS IN BUSINESS</th><th colspan="2">Total Marks: 100</th><th>Hours Per Week</th><th>Credits</th></tr>
<tr><td>I</td><td>SEC – 1</td><td>CIA : 40</td><td>ESE : 60</td><td>2</td><td>2</td></tr>
</table>

Course Objective

- Computer application in business avail to analyze the competition, researching the products and prices of their competitors, studying them through websites. Students also will be able to understand (LAN) Local Area Networks, WAN, E-mail, internet, Multimedia and MS-office.

Course Outcomes

After completion of this course, the student will be able to:

CO1: Student will able to apply Computer Knowledge in Business Decision Making.

CO2: Operate a variety of advanced spreadsheet, operating system and word processing functions.

CO3: Identify the basics of information technology and apply software applications to enhance efficiency of business functions.

CO4: To provide information about internet and its advantage and disadvantages.

CO5: Understand the fundamentals and key components of Tally and Statistical Package.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

<table>
<tr><th>SEMESTER</th><th colspan="5">COURSE CODE</th><th colspan="6">COURSE TITLE</th><th>HOURS</th><th>CREDIT</th></tr>
<tr><td>I</td><td colspan="5">SEC -1</td><td colspan="6">COMPUTER APPLICATIONS IN BUSINESS</td><td>2</td><td>2</td></tr>
<tr><th rowspan="2">COURSE OUTCOMES (COS)</th><th colspan="5">PROGRAMME OUTCOME (POS)</th><th colspan="6">PROGRAMME SPECIFIC OUTCOMES (PSOS)</th><th colspan="2">MEAN SCORE OF COS</th></tr>
<tr><th>PO1</th><th>PO2</th><th>PO3</th><th>PO4</th><th>PO5</th><th>PSO 1</th><th>PSO 2</th><th>PSO 3</th><th>PSO 4</th><th>PSO 5</th><th>PSO 6</th><th colspan="2"></th></tr>
<tr><td>CO1</td><td>5</td><td>4</td><td>5</td><td>4</td><td>4</td><td>4</td><td>5</td><td>4</td><td>5</td><td>4</td><td>5</td><td colspan="2">4</td></tr>
<tr><td>CO2</td><td>4</td><td>4</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td>4</td><td>4</td><td>3</td><td>4</td><td colspan="2">4</td></tr>
<tr><td>CO3</td><td>5</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td>4</td><td>5</td><td colspan="2">4</td></tr>
<tr><td>CO4</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td>4</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td colspan="2">4</td></tr>
<tr><td>CO5</td><td>4</td><td>3</td><td>4</td><td>4</td><td>5</td><td>4</td><td>4</td><td>3</td><td>4</td><td>3</td><td>4</td><td colspan="2">4</td></tr>
<tr><td colspan="12"></td><td colspan="2">4</td></tr>
</table>

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	**1**	**2**	**3**	**4**	**5**
Interval	**0<= rating <=1**	**1.1<=rating<=2**	**2.1<=rating<=3**	**3.1<=rating<=4**	**4.1<=rating<=5**
Rating	**Very Poor**	**Poor**	**Moderate**	**High**	**Very High**

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER – I –SEC-1-COMPUTER APPLICATIONS IN BUSINESS

UNIT-I **(5 HOURS)**

Modern Information Technology: Basic idea of Local Area Networks (LAN), Wide Area Net Work (WAN), E-mail, internet, Multimedia. Introduction to Windows: Write Paintbrush, File Manager, Print Manager, Control Panel etc.

UNIT-II **(5 HOURS)**

Introduction and working with MS-Word in MS-OFFICE: Creating documents, formatting, tables, mail merge, endnotes, footnotes, page layout, graphics.

UNIT-III **(15 HOURS)**

Working with EXCEL: Worksheets, formatting, formulas/functions, charts, data analysis, sorting, filtering, pivot tables, creating dynamic worksheets.

UNIT-IV **(10 HOURS)**

Presentation with Power–Point: Power point basics; Creating presentations, slide design, animation, slideshows for business

UNIT-V **(10 HOURS)**

MS Access - Designing relational databases, creating tables, formulating queries (Select, Action), designing forms, and generating reports**.**

Text Books:

1. Dr.P.Rizwan Ahmed –Computer Applications and Business& Management’- Margham Publications Chennai.
2. Vallabhan S.V.Srinivasa- Computer Applications in Business-Sultan Chand & Sons- Delhi.

Reference Books:

1. Ron Mansfield, The Compact Guide to Microsoft office; BPB Publication.
2. Dienes, Sheilas., Microsoft office, Professional for windows 95;
3. Instant Reference; BPB Publication.
4. Peter Norton, Working with IBM-PC

Note: Latest edition of the text books should be used.

ASSESSMENT PATTERN

EXTERNAL(50 Marks)	INTERNAL(50 Marks)
Project Report -25	Monthly Review (3 Reviews)-30
Vivo-voce- 25	Report -10
	Presentation -10

SEMESTER I – VAC-1-ENVIRONMENTAL STUDIES

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
I	VAC - 1	ENVIRONMENT STUDIES	CIA : 40	ESE : 60	2	2

Course Objective:

- The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology- society-economy.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;
CO2: Analyse various projects and initiatives with respect to ecosystem restoration;
CO3: Interpret significance of carbon foot prints;
CO4: Describe the environmental issues and their possible repercussions on the plant in the next few decades;
CO5: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE	HOURS	CREDIT
I	VAC -1	ENVIRONMENT STUDIES	2	2

Course Outcomes (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMEs (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	4	3	4	3	3	3	3	3	3	3.36
CO2	4	4	3	4	4	3	3	3	3	3	3	3.36
CO3	4	4	4	4	3	3	3	3	3	3	3	3.29
CO4	4	4	3	4	3	3	3	3	3	2	3	3.43
CO5	4	3	3	3	3	3	3	3	3	3	3	3.07
Mean Overall Score												3.30

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

Association	Interval	Scale	Rating
1%–20%	0 ≤ rating ≤ 1	1	Very Poor
21%–40%	1.1 ≤ rating ≤ 2	2	Poor
41%–60%	2.1 ≤ rating ≤ 3	3	Moderate
61%–80%	3.1 ≤ rating ≤ 4	4	High
81%–100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER I – VAC-1-ENVIRONMENTAL STUDIES

UNIT I **(8 HOURS)**

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography Zones of India; Biodiversity patterns and global biodiversity hotspots.SalientFeatures:Wildlife(Protection)Act,1972;Water(Preventionandcontrolofpollution) Act,1974;Forest (Conservation)Act,1980;Air(Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

UNIT II **(8 HOURS)**

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

UNIT III **(7 HOURS)**

Measurement and Reporting ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

UNIT IV **(7 HOURS)**

Green Business Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

UNIT V **(5 HOURS)**

Emerging Trends Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics, Corporate Environmental Responsibility, Green Entrepreneurship.

Practical Exercises: The learners are required to:

- Set up an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
- Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
- Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;

- Identify an organization involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
- Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
- Identify, interpret, and analyses thevariousgreenbusinessstrategiesadoptedbycompaniesandpreparereport on your learning from the same;
- Analyse the case study entitled "Energize Employees with Green Strategy" (Winston, 2009), and prepare a report on your learning from the same;
- Analyse green reporting initiatives taken by a company of your choice;
- Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

Reference Books

1. Basu,M.,&Xavier,S.(2016).Fundamentals of Environmental Studies.Cambridge: CambridgeUniversity Press.
2. Basu,R.N.(2000).Environment.University of Calcutta.
3. CSEIndia.(ND).UnderstandingEIA.https://www.cseindia.org/understanding-eia-383.
4. Winston,A.(2009).EnergizeEmployeeswithGreenStrategy.HarvardBusinessSchool
5. Publishing.Enger.E.,&Smith,B.(2010).EnvironmentalScience:AStudyof Interrelationships,
6. Publisher:McGrawHillHigherEducation.Kumar's.,&Kumar,B.S.(2016).GreenBusinessManagement.Hyderabad:ThakurPublishingPvt.Ltd.
7. Mitra,A.K.,&Chakraborty,R.(2016).IntroductiontoEnvironmentalStudies.Kolkata:BookSyndicatePvt.Ltd

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER I – VAC- 2 -UNDERSTANDING INDIA

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
I	VAC -2	UNDERSTANDING INDIA	CIA : 40	ESE : 60	2	2

Course Rationale:

- This Course introduces the students to the elements of public administration. This would help the obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework

Course Outcomes:

CO1: The course aims at making the students understand India from global, national and local perspectives.
CO2:A student would be able to understand India in geographical, historical, social, cultural and political settings.
CO3: At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE	HOURS	CREDIT
I	VAC - 2	UNDERSTANDING INDIA	2	2

Course Outcomes (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMEs (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	4	3	3	3	3	3	3.36
CO2	4	4	3	4	4	3	3	3	3	3	3.36
CO3	4	4	4	4	3	3	3	3	3	3	3.29
CO4	4	4	3	4	3	3	3	3	3	2	3.43
CO5	4	3	3	3	3	3	3	3	3	3	3.07
Mean Overall Score											3.30

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

Association	Interval	Scale	Rating
1%–20%	0 ≤ rating ≤ 1	1	Very Poor
21%–40%	1.1 ≤ rating ≤ 2	2	Poor
41%–60%	2.1 ≤ rating ≤ 3	3	Moderate
61%–80%	3.1 ≤ rating ≤ 4	4	High
81%–100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER I – VAC- 2 -UNDERSTANDING INDIA

Unit I **(7 HOURS)**

Introduction: Meaning, nature and Scope of Public Administration and its relationship with other disciplines Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol, Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto1947.

Unit: II **(8 HOURS)**

Public Administration in India Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat -– All India Services – Training of Civil Servants – UPSC – NitiAyog –Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission –National Women's Commission–CAG.

Unit III: **(8 HOURS)**

State and Union Territory Administration Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration–PositionofLt.GovernorinUT- GovernmentofUnionTerritories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT IV: **(7 HOURS)**

Emerging Issues in Indian Public Administration Changing Role of District Collector – Civil Servants – Politicians relationship- Citizens Charter - Public Grievance Redressal mechanisms –– The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

Reference Books

1. Anuradha K. (2024) Understanding India (as per NEP Syllabus), Shanlax Publications, p.129. - This adheres to or is customized to the Pondicherry University syllabus.
2. De S. (2024) Understanding India (English version) paper back, Techno World publication, p.155.
3. Ghosh S. and Chandra B. (2024) Understanding India, paper back, Global Net Publications, p. 190
4. Jain P. and Sharma R. (2023) Understanding India, Mahaveer Publications, p. 264.
5. Lochan K. (2025) Understanding India semester I for FYUGP students - NEP 2020, S chand and Company Ltd.
6. Raychaudhury B.(2023) Understanding India - A value added course, Notion Press, p.274.
7. Sen S. (2023) Understanding India: A text and reference book for all streams (Arts, Science & Commerce) under Dibrugarh University as per NEP Syllabus: for four year undergraduate programme (FYUGP): Semester I (VAC), Ashok Publications, p.348.
8. Sharma R.K. and Sharma A.K. (2022) Vinesh's Understanding India (Value added course) Sem. I /II Jammu Univ., Cluster University, Srinagar, S. Vinesh& Co, p.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL the questions (MCQ)**	**(5 X 4 = 20 Marks)** **Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER – II								
S.NO	**CATEGORY**	**COURSETITLE**	**HOURS**		**CREDITS**	**MAX. MARKS**		
			L	**P**		**IA**	**EA**	**Total**
1	MJD – II	MJD – 2: Financial Accounting	4	0	4	40	60	100
2	MID – II	MID – 2 : Indian Economy	4	0	4	40	60	100
3	MLD – II	MLD – 2: Human Resource Management	3	0	3	40	60	100
4	AEC – II	AEC- II: Foundational English – I	3	0	3	40	60	100
5	SEC – II	SEC – 2: Computerized Accounting	1	2	2	50	50	100
6	VAC – III	VAC – 3: Health & Wellness/Yoga Education	2	0	2	40	60	100
7	VAC – IV	VAC – 4: Digital Technology Education	2	0	2	40	60	100
TOTAL			**19**	**2**	**20**			

SEMESTER-II-MJD – 2: FINANCIAL ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
II	MJD - 2	FINANCIAL ACCOUNTING	CIA : 40	ESE : 60	4	4

Course Objectives:

1. To enable the students to get an understanding about accounting concepts, principles and practices and its application in business.
2. To educate the learners to reveal the profit and losses of the business and to provide a true and fair view of the financial transactions.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To explain the difference between single entry system and double entry system.

CO2: To analyses the various methods adopted under Branch accounts.

CO3: To Familiarize with the various methods used in Hire purchase and Installment

CO4: To Prepare departmental accounts.

CO5: To Identify the accounting procedure in partnership accounting admission and retirement.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER II	COURSE CODE MJD - 2					COURSE TITLE FINANCIAL ACCOUNTING					Hours – 4 Credits - 4
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
CO1	5	4	4	4	4	4	5	5	4	5	5
CO2	4	4	5	4	5	5	5	4	5	4	4
CO3	5	4	5	5	5	4	5	3	5	5	5
CO4	5	5	4	5	4	4	4	5	4	5	4
CO5	5	4	5	4	4	5	4	5	4	3	4
MEAN OVERALL SCORE : 4											
RESULT: THE SCORE OF THIS COURSE IS 4 (HIGH)											

Association	1% - 20%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with Programme outcomes and Programme specific outcomes

SEMESTER-II-MJD – 2: FINANCIAL ACCOUNTING

UNIT-1-Accounts from Incomplete Records

Meaning–Limitations of Single-Entry System–Double entry system Vs Single entry system –Ascertainment of profit – Net worth method – Conversion method Statement of Affairs Versus Balance Sheet–Preparation of Trading, Profit and Loss A/c and Balance Sheet from in complete records.

UNIT-2-Branch Accounts

Meaning, Objects, Types of Branches-Dependent branch- Accounting in respect of Dependent Branches – Debtors System – When Goods are Invoiced at Cost, At Selling Price – Stock and Debtors System – Final Accounts System - Independent branch-Foreign branch

UNIT-3-Hire Purchase and Instalment Sale Transactions

Hire - Purchase and Installment Purchase system - hire- purchase contract, legal provisions regarding hire – purchase contract- Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT-4-Accounting for Special Transactions

Meaning of Departments and Departmental accounting – Need for Departmental Accounting – Advantages – Difference between Departments and Branches – Methods and Techniques of Departmental Accounting – Inter Departmental Transactions.

UNIT-5-Partnership accounts including:

Final accounts of partnership firms- Fixed and fluctuating capital Methods-Admission, Retirement and Death of partner- Dissolution of Partnership Firm.

(Problems – 80%& Theory 20%)

Text Book

1. S.P.Jain,K.L.Narang,2019:AdvancedAccountancy-Volume:I,TwentySecondEdition Kalyani Publishers, Ludhiana

Books for References

1. T.S.Reddy&Dr.A.Murthy,2019:AdvancedAccountancy-Volume:I,SecondRevised Edition, Reprint 2019, Margham Publications, Chennai
2. R.L.Gupta& M.Radaswamy,2019:AdvancedAccountancy-Volume:I,S.ChandandCo.Ltd. New Delhi.
3. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S. Chand& Co., New Delhi,
4. M.Hanif,A.Mukherjee,FinancialAccounting–I,Revised4thEdition,McGrawHill Education,
5. Kimmel,Weygandt,Kieso,InternationalStudentVersion,20186.T.HorngrenCharles,L.
6. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SARADHA GANGADHARAN COLLEGE
(AUTONOMOUS)
(For the candidates admitted from 2025 onwards)
B.Com. (P.A) DEGREE EXAMINATION DECEMBER 2026
MODELQUESTION PAPER
SECOND SEMESTER
MJD-2-FINANCIAL ACCOUNTING

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 * 1 = 10 MARKS)
ANSWER ALL THE QUESTIONS

Choose the correct answer:

1. Which principle assumes that a business will continue in operation for the foreseeable future?
   a) Cost Principle
   b) Going Concern Principle
   c) Prudence Principle
   d) Realization Principle

2. Which one is an intangible asset?
   a) Machinery
   b) Building
   c) Patent
   d) Stock

3. Carriage inward is shown in:
   a) Trading Account (Debit side)
   b) Profit & Loss Account (Debit side)
   c) Trading Account (Credit side)
   d) Balance Sheet (Assets side)

4. The Balance Sheet shows:
   a) Net profit or loss of the year
   b) financial position on a particular date
   c) Cash flow during the year
   d) Only assets

5. The amount of sales given the cost of goods sold being 270000 and rate of profit is 25% on sales
   a) 360000
   b) 337500
   c) 367500
   d) 400000

6. If opening capital is ₹50,000, closing capital is ₹70,000, and drawings are ₹10,000, then profit is:
   a) ₹10,000
   b) ₹20,000
   c) ₹30,000
   d) ₹40,000

7. Which of the following is not a cause of depreciation?
   a)Wear and tear
   b) Effluxion of time
   c) Appreciation in value
   d) Obsolescence

8. If an asset costs ₹1,00,000, residual value ₹10,000, useful life 5 years, depreciation under SLM is:
   a) ₹18,000 per year
   b) ₹20,000 per year
   c) ₹22,000 per year
   d) ₹25,000 per year

9. The main difference between hire purchase and installment system is:
   a) Ownership transfer
   b) Payment method
   c) Number of installments
   d) Rate of interest

10. Which account is prepared by the hire purchaser under the hire purchase system?
   a) Hire Vendor's Account
   b) Hire Purchaser's Account
   c) Asset Account
   d) All of the above

SECTION B (5 * 4 = 20 MARKS)
ANSWER ALL THE QUESTIONS

11. (a).Explain the accounting concepts

(OR)

(b). Describe the Indian Accounting Standards)

12.(a).Pass journal entries for the following transactions in the books of Mr. Arjun for April 2023:

Commenced business with cash ₹50,000.
Purchased goods for cash ₹20,000.
Purchased goods from Ramesh on credit ₹15,000.
Sold goods for cash ₹10,000 (Cost ₹6,000).
Paid ₹5,000 to Ramesh.

(OR)

(b).From the following Trial Balance of Mr. Raj as on 31st March 2023, prepare Trading and Profit & Loss A/c and the Balance Sheet (in simple form):

Trial Balance

Particulars	Debit	Credit)
Capital		80,000
Drawings	10,000	
Purchases	40,000	
Sales		70,000
Wages	5,000	
Salaries	6,000	
Rent	4,000	
Furniture	20,000	
Debtors	75,000	
Creditors		15,000
Cash in hand	5,000	

Adjustments:

a) Closing stock valued at 12,000.
b) Outstanding salaries 2,000.
c) Depreciate Furniture by 10%.

13.(a).Mr. Arun keeps his books on the single entry system. His assets and liabilities are as follows:

1stApril2022 (Opening) Cash 15,000; Debtors 25,000; Creditors 10,000; Furniture 20,000.

31stMarch2023(Closing) Cash 10,000; Debtors 30,000; Creditors 12,000; Furniture 18,000.

During the year, Arun withdrew 5,000 for personal use. Prepare a Statement of Profit or Loss for the year ended 31st March 2023

(OR)

(b).Mr. Mano maintains his accounts in single entry system. His financial position for the years are:

Particulars	1990 (Rs.)	1991 (Rs.)
Cash	9860	800
Stock in trade	38520	57020
Plant and Machinery	54420	61000
Bills Receivable	-	16480
Sundry debtors	24840	43940
Sundry creditors	72040	80000
Furniture	4960	5220
Drawings	-	5000

During the year he introduced additional capital of Rs. 20000. From the above particulars prepare P & L A/C for the year ended 31.12.91.

14.(a).A machine was purchased on 1st April 2021 for ₹1,20,000. Installation charges amounted to ₹30,000. The estimated life of the machine is 5 years, and the scrap Value at the end of its useful life is estimated at ₹20,000. Calculate the amount of depreciation per year using the Straight Line Method and Show the Machine Account for the first three years

(OR)

(b).A company purchased a machine on 1st April 2021 for ₹2,00,000. The rate of depreciation is 10% p.a. on Written down Value method. Prepare the Machine Account for the first five years.

15.(a).A machine was purchased on hire purchase basis. The cash price was Rs.60,000. Payment was to be made as:
Rs.20,000 down payment, Balance in two equal annual installments plus interest @
10% p.a. on outstanding balance.
Calculate the amount of each installment and prepare the Hire Vendor Account in the books of the purchaser.

(OR)

(b).On 1 April 2021, Priya buys furniture on the installment system.

- Cash price: 60,000
- Down payment: 12,000
- Balance: payable in 4 equal annual installments of principal
- Interest: 10% p.a. on the outstanding balance (on 31 March each year)

Compute the interest and amount payable each year.

SECTION C (3 * 10 = 30 MARKS)
ANSWER ANY THREEQUESTIONS.

16. From the following Trial Balance of M/s A & Co. as at 31 March 2022,
Prepare:

- Trading Account for the year ended 31 March 2022
- Profit & Loss Account for the year ended 31 March 2022
- Balance Sheet as at 31 March 2022

Trial Balance as on 31.03.2022

Particulars	Amount	Particulars	Amount
Purchases	280,000	Capital	200000
Wages	30,000	Sales	450000
Carriage inwards	5,000	Creditors	70000
Opening stock (1.4.21)	40,000		
Debtors	93,000		
Cash	12,000		
Bank	20,000		
Furniture	50,000		

Machinery	120,000		
Rent	18,000		
Salaries	36,000		
Insurance	6,000		
Drawings	8000		
Total	720000		720000

Adjustments:

Closing stock at 31.03.2022 — 60,000.

Depreciate Machinery at 10% p.a. and Furniture at 5% p.a. (on cost). Wages outstanding — 4,000.

Insurance prepaid — 1,000.

Additional bad debts to be written off — 3,000 (there is no prior provision). Create provision for doubtful debts @ 5% on debtors after the write-off.

Goods of the cost 5,000 were withdrawn by proprietor for personal use (treat as drawings; reduce purchases).

Accrued interest receivable (income) —2,000.

17. Mr. Raj keeps incomplete records. His position on 1 April 2021 and 31 March 2022 was as follows:

Particulars	01-04-2021	31-03-2022	
Cash Hand	5,000		8,000
Bank Balance	15,000		20,000
Debtors	30,000		40,000
Creditors	20,000	25,000	
Stock	25,000		30,000
Furniture	10,000		9,000

During the year, Mr. Raj withdrew 12,000for personal use and introduced additional capital of 5,000.

Adjustments:

Depreciate furniture @ 10% p.a.

Provide 5% reserve for doubtful debts on closing debtors. Prepare:

Statement of Affairs at the beginning and end.

Statement of Profit or Loss for the year ended 31 March 2022

18. A company purchased machinery for Rs. 60000 on 01.071984. it was decided to depreciate it at 10% WDV method. On 01.01.1986, it was decided to depreciate at 10% on SLM method and to adjust the difference in depreciation arising from the change of method with retrospective effect to P & L A/C for the year 1986. Assume the company closes its accounts on 31st December every year and show the machinery a/c for 3 years (1984 to 1986).

19. Laha Transport purchased from Roy Auto 3 trucks costing 50000 each on hire purchase system. Payment was to be made Rs. 30000 down and the remainder in 3 equal instalments together with an interest at 9%. Laha writes off depreciation at 20% p.a on WDV method. It paid the instalment due at the end of the first year but could not pay the next. Roy Auto agreed to leave one truck with the purchaser adjusting the value of the other 2 trucks against

the amount due. The trucks were valued on the basis of 30% depreciation annually. Prepare the ledger accounts in the books of Laha Transport for 2 years. Also show the journal entries.

20. Prepare Trading, P & L A/C and Balance Sheet from the following information maintained under Single Entry system. Cash Balance as on 1.1.91 is Rs. 4250. Position of Assets & Liabilities

Particulars	**31.12.90**	**31.12.91**
Debtors	16300	21250
Stock	8330	11220
Furniture	850	850
Creditors	5100	3780

Other Transactions:

Particulars	Amount	Particulars	Amount
Cash from debtors	52680	Cash sales	1275
Cash paid to creditors	37400	Cash Purchases	4250
Salaries	10200	Discount Received	595
Rent	1275	Discount allowed	255
Other expenses	1530	Return inwards	850
Drawings	2550	Return outwards	680
Additional capital	1700	Bad debts	170

Adjustment:

Write off depreciation of 5% on furniture. Create a reserve of 1% on debtors for doubtful debts.

SEMESTER II – MID 2 – INDIAN ECONOMY

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
II	MID 2	INDIAN ECONOMY	CIA : 40	ESE : 60	4	4

Course Objectives:

- To provide a comprehensive understanding of the structure, dynamics, and challenges of the Indian economy.
- To analyze India’s economic policies and their impact on growth, development, and inclusivity.
- To develop critical thinking and analytical skills through real-world case studies and data-driven discussions.
- To focus on employability, entrepreneurship, and global perspectives.

Course Outcomes: By the end of the course, students will be able to:

CO1: Explain the key features and historical evolution of the Indian economy.
CO2: Analyze sectoral contributions (agriculture, industry, services) to India’s economic growth.
CO3: Evaluate India’s economic policies in the context of liberalization, globalization, and sustainable development.
CO4: Apply economic concepts to address contemporary issues like poverty, inequality, and unemployment.
CO5: Use data and case studies to propose solutions for India’s economic challenges.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE					COURSE TITLE								HOURS	CREDIT
II	MID 2					INDIAN ECONOMY								4	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF COS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														4	

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<= rating <=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER II – MID 2 – INDIAN ECONOMY

Unit 1: Introduction to the Indian Economy (12 HOURS)

- Evolution of the Indian economy: Pre-colonial, colonial, and post-independence phases.
- Main features of Indian economy
- Economic Growth and Economics development
- India's development indicators: HDI, poverty indices, and global comparisons.

Unit 2: National Income and Planning in India (12 HOURS)

- National income: Concepts (GDP, GNP, NNP), measurement methods, and difficulties
- Poverty and inequality: Measurement, trends, and anti-poverty programs.
- Unemployment: Types, causes, and skilling initiatives (Skill India).
- Economic planning: Five-Year Plans and transition to NITI Aayog.

Unit 3: Agriculture and Rural Economy (12 HOURS)

- Role of agriculture in the Indian economy: Contribution to GDP, employment, and food security.
- Green Revolution: Achievements and limitations.
- Recent Agricultural policy in India (2020-21)
- Rural development programs: MGNREGA, PM-KISAN, and rural infrastructure.

Unit 4: Economic Reforms and Industrialization in India (12 HOURS)

- Industrial policy since independence
- 1991 Economic Reforms: Liberalization, privatization, and globalization (LPG model).
- Privatization in India, arguments for and against privatization
- Role of industrialization in economic development

Unit 5: Foreign Trade (12 HOURS)

- Role of Foreign trade in economic development
- Components of foreign Trade
- Balance of trade and payments
- Recent foreign trade policy in India

Learning Activities:

- Analyze India's GDP growth trends using data from RBI or World Bank reports.
- Group discussion: "How did colonial policies shape India's economic structure?"
- Case study: Impact of MGNREGA on rural livelihoods (using government reports).

Reference Books:

1. Dutt, R., &Sundharam, K. P. M. (2023). *Indian Economy*. S. Chand Publishing.
2. Kapila, U. (2022). *Indian Economy: Performance and Policies*. Academic Foundation.
3. Misra, S. K., &Puri, V. K. (2023). *Indian Economy*. Himalaya Publishing House.
4. Bhalla, G. S. (2007). *Indian Agriculture Since Independence*. National Book Trust.
5. Datt, G., &Mahajan, A. (2023). *Datt&Sundharam Indian Economy*. S. Chand Publishing.
6. Ahluwalia, I. J., & Little, I. M. D. (1998). *India's Economic Reforms and Development*. Oxford University Press.
7. Economic Survey of India (Latest Edition). Ministry of Finance, Government of India

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)	(3 X 10 = 30 Marks) Answer any THREE Questions out of 5

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SARADHA GANGADHARAN COLLEGE
(AUTONOMOUS)
(For the candidates admitted from 2025 onwards)
B.Com. DEGREE EXAMINATION DECEMBER 2025
MODEL QUESTION PAPER
SECOND SEMESTER
MID-2-INDIAN ECONOMY

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 * 1 = 10 MARKS)
ANSWER ALL THE QUESTIONS

1. Which of the following is a key component of India's Human Development Index (HDI)?
(a) Per capita income
(b) Foreign exchange reserves
(c) Industrial production
(d) Agricultural output

2. Poverty indices in India measure:
(a) The total number of people below the poverty line.
(b) The extent of inequality in income distribution.
(c) The level of literacy in rural areas.
(d) The rate of industrialization.

3. The concept of "Trickle-down effect" is often associated with which aspect of economic policy in India?
(a) Land reforms
(b) Economic growth leading to poverty reduction
(c) Rural development programs
(d) Industrial policy since independence

4. Gross Domestic Product (GDP) represents:
(a) Total value of exports from a country.
(b) Total income earned by citizens abroad.
(c) Monetary value of all finished goods and services produced within a country in a specific period.
(d) Government's total expenditure.

5. Which of these is an anti-poverty program launched in India?
(a) Skill India Mission
(b) MGNREGA
(c) Make in India
(d) Digital India

6. The Green Revolution in India primarily aimed at:
(a) Promoting organic farming practices.
(b) Increasing food grain production using high-yielding varieties.

(c) Shifting labor from agriculture to industry.
(d) Reducing dependence on foreign aid.

7. Diversification in agriculture refers to:
(a) Shifting from food crops to cash crops.
(b) Adopting a wider range of crops and related activities.
(c) Reducing the use of technology in farming.
(d) Concentrating on a single crop for maximum yield.

8. An argument often made against privatization is:
(a) It promotes efficiency and competition.
(b) It may lead to job losses and reduced access to essential services for the poor.
(c) It encourages foreign investment.
(d) It fosters technological advancement.

9. Balance of Payments (BOP) is a comprehensive record of:
(a) Domestic financial transactions.
(b) All economic transactions between a country and the rest of the world.
(c) Only government revenue and expenditure.
(d) The balance between agriculture and industry.

10. The World Trade Organization (WTO) primarily deals with:
(a) Environmental protection policies.
(b) Rules of international trade.
(c) Global military alliances.
(d) Space exploration initiatives.

Section-B (5*4=20) Answer all the questions

11. (a).Analyze the defining features of the Indian economy during its post-independence phase, highlighting at least two key characteristics.

or

(b).Explain the distinction between economic growth and economic development, providing an example for each in the Indian context.

12. (a).Discuss the various concepts of National Income (GDP, GNP, NNP), elaborating on one method of its measurement in India.

or

(b).Identify and explain two major challenges faced in accurately measuring national income in India.

13. (a).Describe the objectives and features of any one major rural development program like MGNREGA or PM-KISAN.

or

(b).Explain the importance of rural infrastructure development in fostering inclusive growth in India's rural economy.

14. (a).Discuss the significance of foreign trade in accelerating economic development in India.

or

(b).Differentiate between Balance of Trade and Balance of Payments, explaining which one offers a more comprehensive view of external transactions.

15. (a).Identify and explain two key components that make up India's foreign trade.

or

(b).Explain the potential implications of a persistent deficit in India's Balance of Payments.

Section –C (3*10=30)
Answer any three questions

16. Analyze India's economic evolution (pre-colonial to post-independence) and assess its current development indicators.

17. Discuss national income measurement challenges and evaluate planning's role, from Five-Year Plans to NITI Aayog.

18. Examine agriculture's role in the Indian economy, assessing the Green Revolution and recent rural development initiatives.

19. Critically evaluate the 1991 Economic Reforms (LPG) and the impact of privatization on India's industrial landscape.

20. Explain the components of India's foreign trade and the Balance of Payments, discussing recent policy implications.

SEMESTER II – MLD 2 – HUMAN RESOURCE MANAGEMENT

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
II	MLD 2	HUMAN RESOURCE MANAGEMENT	CIA : 40	ESE : 60	3	3

Course Objectives

- Develop necessary skills to prepare HR policies enabling employees to attain work-life balance.
- Prepare a Human Resource Plan and organize induction programmes.
- Analyse different kinds of training strategies and apply them in real-life scenarios.
- Organize counseling sessions and design incentive schemes for various job roles.

Course Outcomes (COs)

CO1: Develop necessary skills to prepare an HR policy to enable the employees attain work-life balance.
CO2: Prepare a Human Resource Plan and conduct Job Analysis.
CO3: Design induction programmes and organize employee counseling sessions.
CO4: Analyse training strategies and incentive schemes in real-life HR scenarios.
CO5: Apply leadership, communication, and employee participation concepts in organizational settings.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE	HOURS	CREDIT
II	**MLD 2**	HUMAN RESOURCE MANAGEMENT	3	3

Course Outcomes (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMEs (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	4	4	4	3	3	3	3	3	3	3.43
CO2	4	4	4	4	4	3	3	3	3	3	3	3.43
CO3	4	4	4	3	4	3	3	3	3	3	3	3.36
CO4	4	4	4	4	3	3	3	3	3	3	3	3.36
CO5	4	4	4	4	4	3	3	3	3	3	3	3.43
Mean Overall Score												3.40

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

ASSOCIATION	INTERVAL	SCALE	RATING
1%–20%	**0 ≤ RATING ≤ 1**	**1**	**VERY POOR**
21%–40%	**1.1 ≤ RATING ≤ 2**	**2**	**POOR**
41%–60%	**2.1 ≤ RATING ≤ 3**	**3**	**MODERATE**
61%–80%	**3.1 ≤ RATING ≤ 4**	**4**	**HIGH**
81%–100%	**4.1 ≤ RATING ≤ 5**	**5**	**VERY HIGH**

SEMESTER II – MLD 2 – HUMAN RESOURCE MANAGEMENT

UNIT I: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (10 HOURS)
Concept and functions of HRM – Nature and scope – Objectives – Nature of people and organizations – Personnel policies and principles – Environment of HRM – Social systems – Human resource accounting and audit – Workforce diversity – Empowerment – Downsizing – Voluntary Retirement Scheme (VRS) – Work-life balance.

UNIT II: ACQUISITION OF HUMAN RESOURCES (15 HOURS)
Human resource planning – Meaning and process of HR planning – Job analysis – Job description and job specification – Recruitment: concept and sources – Selection: concept and process – Tests and interviews – Orientation and placement – Retention strategies.

UNIT III: EMPLOYEE AND REWARD SYSTEMS (10 HOURS)
Training of personnel – Job evaluation – Job satisfaction – Appraising and rewarding performance – Money as a means of rewarding – Economic incentive systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.

UNIT IV: MOTIVATION (15 HOURS)
Human needs – Theories of motivation: Maslow's hierarchy of needs, Herzberg's two-factor model – Other motivational theories – Behavioural modification – Motivational patterns – Expectancy model – Application of motivation concepts.

UNIT V: LEADERSHIP, COMMUNICATION, AND COUNSELLING (10 HOURS)
Nature of leadership behaviour – Leadership styles – Employee participation: nature, scope, programmes, and benefits – Employee communication process – Communication systems – Employee counseling and types.

Practical Component

- Participate in simulation activity on Work-Life Balance and prepare a report.
- Draft an HR policy to address work-life balance issues.
- Develop a Human Resource Plan for a selected organisation.
- Conduct job analysis for two positions and present the report.
- Design an Induction Programme and role-play in class.
- Participate in role-play on Employee Counseling.
- Draft incentive schemes for different job roles.

Reference Book:

1. Michael V.P., *Human Resource Management and Human Relations,* Himalaya Publishing House, New Delhi.
2. Rudrabasavaraj, M.N., *Cases in Human Resource Management*, Himalaya Publishing House, New Delhi.
3. Bernardin, H. J., & Beatty, R. W., *Performance Appraisal: Assessing Human Behavior at Work*, Kent Publications, Boston.
4. Milkovich, G. T., & Boudreau, J. W., *Personnel/Human Resources Management: A Diagnostic Approach*, Business Publications.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SARADHA GANGADHARAN COLLEGE (AUTONOMOUS)
(For the candidates admitted from 2025 onwards)
B.Com. (P.A) DEGREE EXAMINATION DECEMBER 2025
MODEL QUESTION PAPER SECOND SEMESTER
MID-2-INDIAN ECONOMY

TIME: 3 Hours **MAX MARK: 60**

SECTION A (10 * 1 = 10 MARKS) ANSWER ALL THE QUESTIONS

1. Which of the following is considered a core operational function of HRM as opposed to a managerial function?
a) Planning
b) Organizing
c) Procurement
d) Controlling

2. Voluntary Retirement Scheme (VRS) is popularly known as ________.
a) Golden Handshake
b) Silver Lining
c) Platinum Exit
d) Early Bird Policy

3. The statement that outlines the minimum educational qualifications, skills, and experience required for a job is called:
a) Job Description
b) Job Specification
c) Job Evaluation
d) Job Enrichment

4. Which recruitment source is ideal for injecting "fresh blood" and new perspectives into an organization?
a) Internal Promotions
b) Employee Referrals
c) Campus Placement
d) Retrenched Employees

5. What is the primary objective of Job Evaluation?
a) To assess employee performance
b) To determine the relative worth of jobs
c) To design training modules
d) To measure job satisfaction

6. Under a profit-sharing plan, employees receive a bonus based on:
a) Individual hourly output
b) Reduction in production waste

c) The company's overall financial performance
d) Years of continuous service

7. According to Maslow's Hierarchy of Needs, which needs must be satisfied first before an individual is motivated by safety needs?
a) Social needs
b) Physiological needs
c) Esteem needs
d) Self-actualization needs

8. In Herzberg's Two-Factor Theory, challenging work and growth opportunities are classified as:
a) Hygiene factors
b) Maintenance factors
c) Motivator factors
d) Extrinsic factors

9. A leadership style where the manager makes all decisions independently without consulting subordinates is called
a) Democratic
b) Autocratic
c) Laissez-faire
d) Transformational

10. Counseling that focuses on listening, encouraging the employee to express feelings, and helping them find their own solutions is known as:
a) Directive counseling
b) Non-directive counseling
c) Cooperative counseling
d) Structural counseling

SECTION B (5 × 4 = 20 Marks)

Answer ALL questions. Internal choice pattern (Either / Or).

11. a) Explain the nature and scope of Human Resource Management.
OR
b) What is Workforce Diversity? Briefly discuss the challenges it presents to modern HR managers.
12. a) Outline the step-by-step process of Human Resource Planning (HRP).
OR
b) Differentiate between Job Description and Job Specification with suitable examples.
13. a) Discuss the importance of Employee Training in a fast-changing technological landscape.
OR
b) What is Job Satisfaction? Mention three key factors that influence it.

14. a) Explain the core concept of Vroom’s Expectancy Model of motivation.

OR

b) What is Behavior Modification? How can HR managers use reinforcement techniques to shape workplace behavior?

15. a) Describe the standard Employee Communication Process using a diagram.

OR

b) Define Employee Participation in Management. What are its primary benefits?

SECTION C (3 × 10 = 30 Marks)

Answer any THREE questions out of the following five

.

16. "Human Resource Accounting and Audit act as critical health checks for an organization." Elaborate on this statement, highlighting their objectives and methods.

17. Critically analyze the complete Selection Process in an enterprise. Why are structured interviews and psychological tests vital in eliminating bad hires?

18. Evaluate the role of money as a reward. Compare and contrast economic wage incentive systems with profit and production sharing schemes.

19. Compare and contrast Maslow’s Hierarchy of Needs with Herzberg’s Two-Factor Theory. How can an HR manager apply these models to reduce employee turnover?

20. Discuss the various Leadership Styles (Autocratic, Democratic, and Free-rein). Under what organizational conditions is each style most effective?

SEMESTER II – SEC 2 – COMPUTERISED ACCOUNTING

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
II	SEC – 2	COMPUTERISED ACCOUNTING	CIA : 40	ESE : 60	2	2

Objectives

1. To develop clear understanding about computerized accounting system.
2. To make students capable of solving business problems using Tally.
3. To skill students to use computerized accounting software for real time applications.
4. To equip students to design computerized accounting system using Tally.
5. To train students in developing financial models.

Course Outcomes

CO1: Equip students in use of accounting software for general accounting requirements.
CO2: Student by their own will create company, enter accounting voucher entries including advance voucher entries, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
CO3: Enable students handle manufacturing concern accounting, service accounting and so on
CO4: Students will be equipped with the basics of the accounting cycle through accounting software
CO5: On completion of course, the student will be able to use of Tally Prime for GST.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE					COURSE TITLE						HOURS	CREDIT
II	SEC -2					COMPUTER APPLICATIONS IN ACCOUNTING						3	2
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)						MEAN SCORE OF COS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	4	
Mean Overall Score												**4**	

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<= rating <=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER II – SEC 2 – COMPUTERISED ACCOUNTING

Unit –I **(5 HOURS)**

Introduction to Tally: Accounting Cycle, Accounting on Computers, Tally Profile, Tally Prime, Features of Tally. Short cut keys in Tally, Company Creation, F11: Features and F12: Features

Unit –II **(08 HOURS)**

Accounting and Inventory information: Ledger and Group, Accounting Info, Inventory Info, Account Vouchers with Invoice mode, Preparation of Financial Statement – Problems

Unit –III **(07 HOURS)**

Taxation: Indian Tax Structure, A Review of Good and Service Tax in India, Features of GST, Structure of GST, Levy of tax under GST regime, GST Set-off chain, GST Tax Rates, GST - Goods, GST - Service, GST E-Way Bill

Unit –IV **(05 HOURS)**

Data Management and Administration: Backup & Restore Split a company, export & Import of data, uploading the reports generated from tally, Tally ODBC, Inward connectivity, Security controls, Tally Vault.

Unit-V **(05 HOURS)**

Reports: Preparation of Financial Statement with GST –Problems

Reference Books

1. The simplest book for learning Tally Prime-Asok k. Nandhani- bpb Publisher
2. Tally Prime book- Sanjaisattpathy, Kindle Edition.
3. Tally Prime -By Suresh Gupta.
4. Tally Workbook – By RakeshSangwan.
5. Official Guide to Financial Accounting using Tally-Tally academy.
6. Tally ERP 9 – Power of Simplicity by Shradha Singh

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER II – VAC -3 – HEALTH & WELLNESS/ YOGA EDUCATION

Semester	Course Code	Course Paper – I	Total Marks: 100		Hours Per Week	Credits
II	VAC - 3	HEALTH & WELLNESS/ YOGA EDUCATION	CIA : 40	ESE : 60	2	2

Course Objectives

- Describing Health & Wellness programs and services offered how to access them, and their value to their well-being.
- Learn that principles of nutrition are all important parts of overall wellness.
- To learn the basic concept of wellbeing.
- Demonstrate how to get healthy and stay healthy using multiple strategies.
- Identify healthy behaviors and practices that help to avoid and reduce health risks.
- Yoga education to practice mental hygiene.
- Yoga education to integrate moral values
- Yoga education to possess emotional stability.
- Learn the physical fitness management.

Course Outcomes

CO1: To know the components of health wellness viz-a-viz., physical activity
CO2: To understand the relationship between physical fitness and wellness
CO3: To analyse the role of diet and exercise in heath management
CO4: To impart knowledge on the basics of yoga education
CO5: To understand the types and limbs of yoga postures

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE	HOURS	CREDIT
II	VAC -3	HEALTH & WELLNESS/ YOGA EDUCATION	2	2

Course Outcomes (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMEs (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	4	3	4	3	3	3	3	3	3	3.36
CO2	4	4	3	4	4	3	3	3	3	3	3	3.36
CO3	4	4	4	4	3	3	3	3	3	3	3	3.29
CO4	4	4	3	4	3	3	3	3	3	2	3	3.43
CO5	4	3	3	3	3	3	3	3	3	3	3	3.07
Mean Overall Score												3.30

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

Association	Interval	Scale	Rating
1%–20%	0 ≤ rating ≤ 1	1	Very Poor
21%–40%	1.1 ≤ rating ≤ 2	2	Poor
41%–60%	2.1 ≤ rating ≤ 3	3	Moderate
61%–80%	3.1 ≤ rating ≤ 4	4	High
81%–100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER II – VAC -3 – HEALTH & WELLNESS/ YOGA EDUCATION

UNIT-I HEALTH & WELLNESS (8 HOURS)

Define and differentiate health and wellness Components of health wellness and their relationship between physical activity Local, demographic, societal issues and factors affecting health and wellness. -Diet and nutrition for health & wellness Essential components of balanced diet for healthy living with specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals - malnutrition, under nutrition and over nutrition.

UNIT-II MANAGEMENT OF HEALTH AND WELLNESS (7 HOURS)

Meaning & importance of various dimensions of wellness. Relationship of physical fitness in achieving wellness.Drugs, doping and wellness.Role of diet and exercise in health management.

UNIT-III YOGA EDUCATION (5 HOURS)

Meaning and definition of yoga and its aims and objectives - Basic principles of yoga and its importance in our daily life Yoga for mental attitude - Mind, body, breath and emotional level for higher plan of living.

UNIT-IV YOGA PRACTICES (5 HOURS)

Types and limbs of Yoga postures Asana Breathing Practices - Pranayama Relaxation-Meditation Mudra.

UNIT-V FITNESS ACTIVITIES (5 HOURS)

Types of fitness activities - Outdoor activities - Basic movement patterns. Indoor activity Aerobics/Dance Fitness, Resistance Training for fitness.

Reference Books:

1. Physical Activity and Health by Claude Bouchard, Steven N. Blair, William L. Haskell. 2. Mental Health Workbook by Emily Attached &Marzia Fernandez, 2021.
2. Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve WellBeing by NashayLorick, 2022
3. Lifestyle Diseases: Lifestyle Disease Management, by C. Nyambichu& Jeff Lumiri, 2018.
4. Physical Activity and Mental Health by Angela Clow& Sarah Edmunds, 2013.
5. The Fitness Mindset by Brian Keane
6. Health Promotion: Mobilizing Strengths to Enhance Health, Wellness, and Well-being [1 ed.] F.A. Davis Company.
7. Yoga RX: A Step-by-Step Program to Promote Health, Wellness, and Healing for Common Ailments, Broadway.
8. Advanced Methods Hatha Yoga: Classic Concentration [1 ed.], Inner Traditions. of Physical Education and

9. Yoga and Physical (NCERT), India. Education, National Council of Educational Research and Training
10. Wealth First: Winning at Weight Loss and Wellness.
11. Administration of Health and Physical Education Programme. Bucher, Charles A.
12. Treaties of Hygiene and Public Health, Ghosh, B.N.
13. Principles of Public Health Administration 2003, Hanlon, John J.

14. The School Health and Health Education, Turner, C.E.
15. Health Education (National Education Association of U.T.A.), Moss et. al.
16. The School Health Education (Harber and Brothers, New York), Nemir A.
17. Nutrition Encyclopedia, edited by Delores C.S. James, The Gale Group, Inc.
18. The Stone Age Health Programme: Diet and Exercise as Nature Intended. Angus and Robertson, Boyd-Eaton S. et al (1989)
19. Stress, How Your Diet Can Help: The Practical Guide to Positive Health Using Diet, Vitamins, Minerals, Herbs and Amino Acids, Thorons, Terras S. (1994).

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER II – VAC -4 – DIGITAL TECHNOLOGY

Semester	Course Code	Course Paper – I	Total Marks: 100		Hours Per Week	Credits
II	VAC - 4	DIGITAL TECHNOLOGY	CIA : 40	ESE : 60	2	2

Course Objectives

- To significantly enhance education by providing access to vast information
- To facilitating personalized learning, and fostering engagement through interactive tools
- To improve teaching productivity, promote distance learning, and support students with special needs.
- To create more inclusive and accessible learning environments.

Course Outcomes

CO1: Learn about digital paradigm and Understand the importance of digital technology, digital financial tools, e- commerce.
CO2: Analyse the concepts of communication and networks.
CO3: Understand the e-governance and Digital India initiatives.
CO4: Understand the use & applications of digital technology.
CO5: Learn the applications of machine learning and big data.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE	HOURS	CREDIT
II	VAC - 4	DIGITAL TECHNOLOGY	2	2

Course Outcomes (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMEs (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	4	3	4	3	3	3	3	3	3	3.36
CO2	4	4	3	4	4	3	3	3	3	3	3	3.36
CO3	4	4	4	4	3	3	3	3	3	3	3	3.29
CO4	4	4	3	4	3	3	3	3	3	2	3	3.43
CO5	4	3	3	3	3	3	3	3	3	3	3	3.07
Mean Overall Score												3.30

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

Association	Interval	Scale	Rating
1%–20%	0 ≤ rating ≤ 1	1	Very Poor
21%–40%	1.1 ≤ rating ≤ 2	2	Poor
41%–60%	2.1 ≤ rating ≤ 3	3	Moderate
61%–80%	3.1 ≤ rating ≤ 4	4	High
81%–100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER II – VAC -4 – DIGITAL TECHNOLOGY

Unit I **(7HOURS)**
Introduction & Evolution of Digital Systems. Role & Significance of Digital Technology. Information & Communication Technology & Tools. Computer System &it's working, Software and its types. Operating Systems: Types and Functions. Problem Solving: Algorithms and Flowcharts.

Unit II **(7HOURS)**
Communication Systems: Principles, Model & Transmission Media. Computer Networks & Internet: Concepts & Applications, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking. Computer Based Information System: Significance & Types. E-Commerce& Digital Marketing: Basic Concepts, Benefits & Challenges.

Unit III **(7HOURS)**
Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment. Digital Financial Tools: Unified Payment Interface, Aadhar Enabled Payment System, USSD, Credit/Debit Cards, e-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and POS. Cyber Security: Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, legal and ethical perspectives.

Unit IV **(4HOURS)**
Emerging Technologies & their applications: Overview of Cloud Computing, Big Data, Internet of Things, and Virtual Reality.

Unit V **(5HOURS)**
Emerging Technologies & their applications: Block chain &Crypto currency, Robotics, Machine Learning & Artificial Intelligence, 3- D Printing. Digital Signatures.

Practical Component (10 Hours)

1. Operating System Installation and configuration
2. Application Software Installation and configuration
3. Hardware understanding and minor troubleshooting
4. Networking, cabling, configuration

Reference Books:

1. Pramod Kumar, Anuradha Tomar, R. Sharmila, "Emerging Technologies in Computing - Theory, Practice, and Advances", Chapman and Hall / CRC, 1* Edition, 2021, eBook ISBN: 9781003121466. https://doi.org/10.1201/9781003121466.
2. V. Rajaraman, "Introduction to Information Technology", PHI, 3rd Edition, 2018, ISBN-10: 9387472299, ISBN-13: 978-9387472297.
3. E. Balagurusamy, "Fundamentals of Computers", Tata McGrawHill, 2nd Edition, 2011, ISBN: 9780071077880. 7 7 7 7 7
4. Behrouz A. Forouzan, "Data Communications and Networking", McGraw Hill, 4th Edition, 2007, ISBN 978-0-07-296775-3.
5. RajkumarBuvya, James Broberg, and AndrzejGosciniski, "Cloud Computing- Principals and Paradigms", Wiley, 2011, ISBN: 978-0-470-88799-8.
6. Stuart Russel and Peter Norvig, "Artificial Intelligence - A Modern Approach", Pearson Education, 3rd Edition, 2010, ISBN-13: 978-0-13-604259-4.

7. Samuel Greengard, "Internet of Things", The MIT Press, 2015, ISBN:. 9780262328937, https://doi.org/10.7551/mitpress/10277.001.0001.
8. C.S.V. Murthy, "E-Commerce - Concept, Models &Strategies", Himalaya Publishing House, 2015, ISBN: 8178662760.
9. Hurwith, Nugent Halper, Kaufman, "Big Data for Dummies", Wiley & Sons, 1st Edition, 2013, ISBN-13: 978-1118504222.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER – III								
S.NO	**CATEGORY**	**COURSETITLE**	**HOURS**		**CREDITS**	**MAX. MARKS**		
			L	**P**		**IA**	**EA**	**Total**
1	MJD – III	MJD – 3: Corporate Accounting	4	0	4	40	60	100
2	MJD – IV	MJD – 4: Business Laws	4	0	4	40	60	100
3	MID – III	MID – 3: Fundamentals of Business Management	4	0	4	40	60	100
4	MLD – III	MLD – 3: Personal Finance	3	0	3	40	60	100
5	AEC – III	AEC – III: Foundational English – II	3	0	3	40	60	100
6	SEC – III	SEC – 3: EXCEL Application in Business / Online Course (SWAYAM)	1	2	2	50	50	100
		TOTAL	**19**	**2**	**20**			

SEMESTER-III-MJD – 3: CORPORATE ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
III	MJD - 3	CORPORATE ACCOUNTING	CIA : 40	ESE : 60	4	4

Course Objectives: To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

Programme Outcomes: After completion of the course, learners will be able to:

PO1:Describe the rationale, merits, and demerits of issuing bonus shares for a company;

PO2:Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;

PO3:Prepare balance sheet after Internal Reconstruction of company;

PO4:Analyse the case study of major amalgamations of companies in India;

PO5:Describe the process of Holding companies.

Course Outcomes (COs)

CO1: Understand the issue and accounting treatment of shares and debentures.

CO2: Prepare final accounts of companies and handle profit distribution.

CO3: Apply methods for valuation of goodwill and shares.

CO4: Explain and record amalgamation, absorption, and internal reconstruction.

CO5: Prepare consolidated balance sheets and accounts during liquidation.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE				COURSE TITLE					HOURS	CREDIT
III	MJD - 3				CORPORATE ACCOUNTING					4	4
(COs)	(POs)				(PSOs)						Mean Score of COs
(COs)	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**Mean Score of COs**
CO1	4	4	4	4	5	4	4	3	4	3	3	**3.82**
CO2	4	5	4	5	4	4	3	4	3	4	3	**3.91**
CO3	4	4	4	4	4	3	3	3	3	3	4	**3.55**
CO4	5	4	4	5	4	4	4	4	3	4	3	**4.00**
CO5	4	4	4	4	4	3	3	4	3	3	4	**3.64**
Mean Overall Score												**3.78 / 5** (Good Attainment Level)

Result: This Course is having **High** Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Corporate Accounting

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	0 ≤ rating ≤ 1	1	Very Poor
21% – 40%	1.1 ≤ rating ≤ 2	2	Poor
41% – 60%	2.1 ≤ rating ≤ 3	3	Moderate
61% – 80%	3.1 ≤ rating ≤ 4	4	High
81% – 100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER-III-MJD – 3: CORPORATE ACCOUNTING

UNIT – I – Company Accounts: Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for Consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares - Re-issue of forfeited shares – Issue of Rights and Bonus Shares; ESOPs and Buy Back of Shares. Underwriting of shares and debentures. Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting –Determination of liability of underwriters.

UNIT – II - Preparation of Financial Statements of Companies

As per Schedule III to the Companies Act-Treatment of special items, Managerial Remuneration-Profit prior to Incorporation-Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.

UNIT – III - Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

UNIT – IV - Accounting for Amalgamation and Reconstruction
Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction (Excluding external reconstruction)

UNIT – V - Consolidated Financial Statements

Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).

Note: Some of the theoretical concepts would be dealt with during practice hours. Practical component (if any) - (15 Weeks)

Unit I: Accounting for issue, forfeiture, reissue of shares and debentures with underwriting calculations.
Unit II: Preparation of company final accounts and disposal of profits as per Schedule III.
Unit III: Valuation of goodwill and shares using profit and yield-based methods.
Unit IV: Accounting treatment for amalgamation, absorption, and internal reconstruction.
Unit V: Preparation of consolidated balance sheet and liquidation accounts.

Reference Text Books:

1. T.S. Reddy and A. Murthy, 2016: Corporate Accounting, Margham publications, Chennai.
2. R.L. Gupta and M. Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkata.

   Note: Latest edition of the text books should be used.

Assessment Structure

Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.

Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along with Sum.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER-III-MJD – 3: BUSINESS LAW

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
III	MJD - 4	BUSINESS LAW	CIA : 40	ESE : 60	4	4

Objectives: The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

COURSE OUTCOMES:

Learning Outcomes: The students would be able to deal with the legal aspect of different business situations.

After completing the course, the students will be able to:

CO1: Gain basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and specific contracts

CO2: Understand the laws related to the Sales of Goods Act, 1930 including performance of contract of sale.

CO3: To get more information on the laws relating to partnership

CO4: Gain basic knowledge of the provisions of Negotiable Instruments Act, 1881, types of Negotiable Instruments and laws related to bouncing of cheques.

CO5: Be familiarized with provisions of the Consumer Protection Act, 1996.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSECODE					COURSETITLE								HOURS	CREDIT
III	MJD - 4					BUSINESS LAW								4	4
COURSEOUTCOMES (COS)	PROGRAMMEOUTCOME (POS)					PROGRAMMESPECIFICOUTCOMES(PSOS)								MEANSCOREOFCOS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														**4**	

Result: the score of this course is 4 (High)

Association	1%-20%	21%-40%	41%- 60%	61%-80%	81%- 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

Thiscourseishaving**High**associationwithprogrammeoutcomesandprogrammespecificoutcomes

SEMESTER-III-MJD – 3: BUSINESS LAW

Unit I: The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds, Essentials of a valid contract-Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)-Consideration (Definition, Elements, Types, Rules), "No Consideration No Contract" and its exceptions; Capacity to Parties (Definition and Types)-Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake-Legality of objects and Consideration-Void and Voidable agreements – Definition, Types and Distinction-Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract-Specific Contracts – Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

Unit II: The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to Sell-Conditions and Warranties-Transfer of ownership in goods including sale by a non-Owner-Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit III: Partnership Laws: The Partnership Act, 1932-Definition – Partner, Partnership-Nature and Characteristics of Partnership-Types of Partners-Registration of a Partnership Firms and consequences of non-Registration-Rights and Duties of Partners-Dissolution of firms – meaning and grounds-The Limited Liability Partnership Act, 2008-Definition-Salient Features of LLP-Advantages and disadvantages of LLP-Differences between: LLP and Partnership, LLP and Company-Incorporation of LLP.

Unit IV: The Negotiable Instruments Act 1881: Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)-Endorsement: Meaning and Types of Endorsement-Holder and Holder in Due Course, Privileges of Holder in Due Course. –Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting-Discharge of Negotiable Instruments: Meaning and Modes.

Unit V: Consumers Protection Act, 1986 and Right to Information Act: Objectives and features of Consumers Protection Act-Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person-Unfair Trade Practices-Consumer Protection Council (Central, State and District – their constitutions and objectives.

Text Books Recommended

1. Business Law, GargK.C., Saareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

Suggested Readings:

1. AroraSushma – Business Law – Taxmann Publication
2. A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
3. Business Law, Ashok Sharma, V.K. Global Publication.
4. Business Laws: Das & Roy, Oxford University Press
5. Business Law- S K Matta, GeetikaMatta, Vrinda Publications (P) Ltd
6. Business Law –Tejpal Singh, Pearson Publication
7. Kuchhal, M.C. and VivekKuchhal, Business Law, Vikas Publishing House, New Delhi.
8. Tulsian, P.C, Business Law, S.Chand
9. Maheshwari&Maheshwari, Business Law, National Publishing House, New Delhi.

Assessment Structure
Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	(5 X 4 = 20 Marks) Answer any FIVE questions (either or choice pattern)	(3 X 10 = 30 Marks) Answer any THREE Questions out of 5

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER-III-MID – 3: FUNDAMENTALS OF BUSINESS MANAGEMENT

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
III	MID - 3	FUNDAMENTALS OF BUSINESS MANAGEMENT	CIA : 40	ESE : 60	4	4

OBJECTIVES

To familiarise learners with the basics concepts of management and functions, structure of organisation, and management control.

COURSE OUTCOMES (Cos):

CO1: To recognize the conceptual framework of management
CO2: To acquire knowledge about the various components of management functions
CO3: To familiarize with the concepts of organisation and organisational structure
CO4: To distinguish the various techniques of management control
CO5: To understanding the systems in organisation and management

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE					COURSE TITLE								HOURS	CREDIT
III	MID-3					FUNDAMENTALS OF BUSINESS MANAGEMENT								5	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF COS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														4	

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<= rating <=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course is having **High** association with programme outcomes and programme specific outcomes

SEMESTER-III-MID – 3: FUNDAMENTALS OF BUSINESS MANAGEMENT

UNIT I: INTRODUCTION TO MANAGEMENT (14 Hours)

Meaning- Definitions – Nature and Scope –Importance – Levels of Management – Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F Drucker, and Elton Mayo – Functions of Management –Recent Trends and Challenges of Management. Managers – Qualities – Duties and Responsibilities

UNIT II: PLANNING (12 Hours)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting.

UNIT III: ORGANIZING AND STRUCTURE OF ORGANISATION (12 Hours)

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT IV: STAFFING AND DIRECTING (12 Hours)

Meaning – Objectives – General Principles of Staffing – Importance of Staffing – Techniques of Staffing and Recruitment – Selection – Staff Authority and Empowerment in the Organization. Directing: Meaning – Objectives – Purpose and Scope in the Organization.

UNIT V: COORDINATION AND CONTROL (10 Hours)

Meaning – Objectives – Characteristics – Importance of Co-ordination in the Organization – Principles and Process of Co-ordination– Techniques of Co-ordination, Controlling: Meaning – Objectives – Process of Control – Special Control Techniques: Traditional Control Techniques and Contemporary Control Techniques – Management by Exception (MBE) and Case study.

Books for Study

1. Gupta. C. B. (2012). Principles of Management. S. Chand & Sons Co. Ltd.
2. Pagare, D. (1980). Principles of Management. India: Sultan Chand & Sons.
3. Tripathi, P. C. & Reddy, P. N. (2012). Principles of Management. Tata McGraw Hill.
4. Prasad, L. M. (2020). Principles of Management. S. Chand &Sons Co. Ltd.
5. Sharma, R. K., Gupta, S. K. & Sharma, R. (2020). Business Management. Kalyani Publishers.

Books for Reference

1. Sundhar, K. (2014). Principles of Management, Vijay Nichole Imprints Limited.
2. Koontz, H., O'Donnell, C. & Weihrich, H. (1982). Essentials of Management. McGraw-Hill.
3. Griffin, R. W. (2016). Management. Cengage Learning.
4. Mintzberg, H. (1991). The Nature of Managerial Work. HarperCollins.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL**	**(5 X 4 = 20 Marks)** **Answer FIVE Questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer ANY THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER-III-MLD – 3: PERSONAL FINANCE

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
III	MLD - 3	PERSONAL FINANCE	CIA : 40	ESE : 60	3	3

Course Objectives: The course aims to enable students to know the money and personal finance management.

Learning Outcomes: Upon successful completion of this course, the student will be able to do the following:

1. Set financial goals and develop a financial plan which allows for the management of cash and savings and the appropriate use of credit.
2. Explain the time value of money.
3. Select appropriate types of insurance policies for specific needs.
4. Develop an investment plan for the future which may include saving for retirement, estate planning and the creation of a will.

Course Outcomes (Cos)

CO1: Understand financial planning, time value of money, and tax strategies.
CO2: Manage money, credit, and major personal purchases effectively.
CO3: Gain knowledge of insurance for financial protection.
CO4: Learn investment basics and analyze different investment options.
CO5: Plan for retirement and estate management across life stages.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER		COURSE			COURSE TITLE				HOURS		CREDIT
III		MLD -3			**PERSONAL FINANCE**				3		3
(Cos)	**(Pos)**				**(PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	3	3	3	3	**3.36**
CO4	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO5	4	3	3	4	3	3	3	3	3	3	3	**3.27**
Mean Overall Score												**3.40 / 5 (Good Attainment Level)**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Personal Finance

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	$0 \leq$ rating ≤ 1	1	Very Poor
21% – 40%	$1.1 \leq$ rating ≤ 2	2	Poor
41% – 60%	$2.1 \leq$ rating ≤ 3	3	Moderate
61% – 80%	$3.1 \leq$ rating ≤ 4	4	High
81% – 100%	$4.1 \leq$ rating ≤ 5	5	Very High

SEMESTER-III-MLD – 3: PERSONAL FINANCE

UNIT – I - Financial Planning - Financial Planning - Measuring Your Financial Health and Making a Plan - Understanding the Time Value of Money - Tax Planning and Strategies

UNIT - II - Managing Your Money - Cash and Liquid Asset Management - Using Credit Cards Personal Finance - Original- Using Consumer Loans - The Role of Planned Borrowing - The Home and Automobile Decision

UNIT - III - Protecting Yourself with Insurance - Life and Health Insurance - Property and Liability Insurance.

UNIT - IV - Managing Your Investments - Investment Basics - Securities Markets - Investing in Stocks - Investing in Bonds and Other Alternatives - Mutual Funds: An Easy Way to Diversify

UNIT - V - Life Cycle Issues - Retirement Planning - Estate Planning

Note: Some of the theoretical concepts would be dealt with during practice hours. Practical component (if any) - (15 Weeks)

UNIT – I: Prepare a personal financial plan including budgeting, financial health check, time value of money, and tax calculation.

UNIT – II: Create a personal money management sheet covering cash flow, credit card use, loans, and major purchase decisions.

UNIT – III: Compare and analyze different life, health, and property insurance policies with premium calculations.

UNIT – IV: Develop a mock investment portfolio including stocks, bonds, and mutual funds with performance tracking.

UNIT – V: Design a retirement and estate plan calculating future corpus and drafting asimple will.

Reference Text Books:

1. **Gitman, L.J., Joehnk, M.D., & Billingsley, R.S. (2018):***Personal Financial Planning*, Cengage Learning, New Delhi.
2. **Kapoor, Jack R., Dlabay, Les R., & Hughes, Robert J. (2019):***Personal Finance*, McGraw Hill Education, New Delhi.
3. **Dr. S. Gurusamy (2020):***Personal Finance and Financial Planning*, Vijay Nicole Imprints Pvt. Ltd., Chennai.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL**	**(5 X 4 = 20 Marks)** **Answer FIVE Questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer ANY THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to a unit.

SEMESTER – III SEC 3–EXCEL APPLICATIONS IN BUSINESS

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
III	SEC 3	EXCEL APPLICATIONS IN BUSINESS	CIA : 40	ESE : 60	3	3

Course Objectives:

This course provides an introduction to the role and use of models and modeling in managerial decision making, focusing on the functionality of Microsoft Excel.

Course Outcome:

CO1: Students will earn about using Excel to solve accounting problems.
CO2: Through solving problems, students will learn more about concepts and principles of accounting, including financial statements and financial analysis, as well as many accounting concepts.
CO3: Students will be able to navigate the Excel environment by managing workbooks, worksheets, and cells.
CO4: Students will be able to perform statistical and financial calculations using formulas and functions in Excel.
CO5: Students will be able to analyzed at a using logic and reference functions in Excel.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE					COURSE TITLE						HOURS	CREDIT
III	SEC-3					EXCEL APPLICATIONS IN BUSINESS						4	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)						MEAN SCORE OF COS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	4	
Mean Overall Score												4	

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<= rating <=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course has **High** association with programme outcomes and programme specific outcomes.

SEMESTER – III SEC 3–EXCEL APPLICATIONS IN BUSINESS

UNIT – I - Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

(05 Hours)

UNIT - II - Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

(10 Hours)

UNIT - III - Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision-Making Tools Accounting Application: Financial Forecasting and Goal Setting

(10 Hours)

UNIT - IV - Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships

(10 Hours)

UNIT-V - Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects

(10 Hours)

Text Books:

1) Excel Bible by John Walkenbach
2) Excel All-In-One For Dummies by Greg Harvey
3) Building Financial Models with Microsoft Excel by K. Scott Proctor
4) Excel Data Analysis For Dummies by Stephen L. Nelson & E. C. Nelson
5) Business Statistics Using EXCEL and SPSS by Nick Lee & Mike Peters
6) Excel Models for Business and Operations Management by John F. Barlow .
7) Professional Excel Development: The Definitive Guide to Developing Applications Using Microsoft Excel and VBA by Stephen Bullen, Rob Bovey, & John Green
8) Power Pivot and Power BI by Rob Collie &Avichal Singh

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL the questions (MCQ)**	**(5 X 4 = 20 Marks)** **Answer ALL questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – IV								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – V	MJD – 5:Advanced Corporate Accounting	4	0	4	40	60	100
2	MJD – VI	MJD – 6: Company Law	4	0	4	40	60	100
3	MJD – VII	MJD – 7: Business Statistics	4	0	4	40	60	100
4	MJD – VIII	MJD-8: Indirect Tax	4	0	4	40	60	100
5	AEC – IV	AEC- IV: Modern Indian Language - II	3	0	3	40	60	100
6	Project	Community Engagement	0	2	1	50	50	100
TOTAL			**19**	**2**	**20**			

SEMESTER – IV MJD 5– ADVANCED CORPORATE ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
IV	MJD - 5	ADVANCED CORPORATE ACCOUNTING	CIA : 40	ESE : 60	4	4

Course Objectives: To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

Programme Outcomes: After completion of the course, learners will be able to:
PO1:Describe the rationale, merits, and demerits of issuing bonus shares for a company;
PO2:Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
PO3:Prepare balance sheet after Internal Reconstruction of company;
PO4:Analyse the case study of major amalgamations of companies in India;
PO5:Describe the process of Holding companies.

Course Outcomes (COs)

CO1: Understand the issue and accounting treatment of shares and debentures.
CO2: Prepare final accounts of companies and handle profit distribution.
CO3: Apply methods for valuation of goodwill and shares.
CO4: Explain and record amalgamation, absorption, and internal reconstruction.
CO5: Prepare consolidated balance sheets and accounts during liquidation.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE	COURSE TITLE									HOURS	CREDIT
IV	MJD - 5	ADVANCED CORPORATE ACCOUNTING									4	4
(COs)	(POs)					(PSOs)						Mean Score of COs
(COs)	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**Mean Score of COs**
CO1	4	4	4	4	5	4	4	3	4	3	3	**3.82**
CO2	4	5	4	5	4	4	3	4	3	4	3	**3.91**
CO3	4	4	4	4	4	3	3	3	3	3	4	**3.55**
CO4	5	4	4	5	4	4	4	4	3	4	3	**4.00**
CO5	4	4	4	4	4	3	3	4	3	3	4	**3.64**
Mean Overall Score												**3.78 / 5** (Good Attainment Level)

Result: This Course is having **High** Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Corporate Accounting

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	0 ≤ rating ≤ 1	1	Very Poor
21% – 40%	1.1 ≤ rating ≤ 2	2	Poor
41% – 60%	2.1 ≤ rating ≤ 3	3	Moderate
61% – 80%	3.1 ≤ rating ≤ 4	4	High
81% – 100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER – IV MJD 5– ADVANCED CORPORATE ACCOUNTING

UNIT-1: Liquidation of Companies

Introduction- Kinds of Winding Up-Compulsory winding up by court –Voluntary winding up- Winding up subject to the supervision of the Court-Statement of affairs-Liquidator's final statement of account- order of payments –payment of interest –preferential creditors – preferential payments-overriding preferential payments-Liquidator Final Account-List B Contributories.

UNIT-2: Banking Company Accounts

Introduction –Important Legal Provisions-Main books of Accounts Maintained in a Bank-Profit and Loss Account-Guidelines of RBI for Profit and Loss Account-Balance sheet-Guidelines of RBI for Balance Sheet-Classifications of Assets and Income Recognition-Rebate on bills discounted/ Unexpired Discount

UNIT-3: Accounts of Insurance Companies

Introduction-Financial Statements of Insurance Companies-Schedule A-Life insurance –Schedule B- General Insurance Business-Form of Financial Statements-Schedule C-Auditors' Report. -Preparation of Revenue account, Profit and Loss Account and Balance sheet

UNIT-4: Double Account System

Introduction-features-differences between single account system and double account System-Final accounts under double account system- Final accounts of Electricity Companies.

UNIT-5: Inflation Accounting or Accounting for Price Level Changes

Introduction-Limitations of Historical Cost Accounting- Inflation Accounting-Methods –Current Purchasing Power Method (CPP)-Current Cost Accounting (CCA) Method-Hybrid Method or specific and General Price Level Accounting.

Reference Text Books:

1. T.S. Reddy and A. Murthy, 2016: Corporate Accounting, Margham publications, Chennai.
2. R.L. Gupta and M. Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkata. Note: Latest edition of the text books should be used.
4. R.Palaniappan, 2018: Corporate Accounting-Volume II, Vijay Nicole Imprints P Ltd., Chennai.

Assessment Structure

Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along with Sum.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – IV MJD 6– COMPANY LAW

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
IV	MJD - 6	COMPANY LAW	CIA : 40	ESE : 60	4	4

Course Objectives: The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: Upon successful completion of this course, the student will be able to do the following:

1. Obtain an idea about the different types of companies.
2. Be aware of the requisites for starting a new company.
3. Develop a plan for the scheme of shares, debentures and all the facets of the internal management of the company.

Course Outcomes (COs)

CO1: Explain relevant definitions and provisions relating to the issue of prospectus and allotment of shares;
CO2: To familiar with the provisions of the Limited Liability Partnership Act 2008
CO3: Describe the framework of dividend distribution, Accounts of the company, and Audit and Auditors of the company.
CO4: Determine the role of the Board of directors and their legal position;
CO5: Develop the knowledge about the company meeting

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE					COURSE TITLE					HOURS	CREDIT
IV	MJD -6					**COMPANY LAW**					4	4
(Cos)	**(Pos)**					**(PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	4	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	4	3	3	3	**3.46**
CO4	4	4	4	4	3	3	3	3	4	4	3	**4.50**
CO5	4	3	3	4	3	3	3	4	3	3	3	**3.27**
Mean Overall Score												**3.63 (Good Attainment Level)**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	$0 \leq$ rating ≤ 1	1	Very Poor
21% – 40%	$1.1 \leq$ rating ≤ 2	2	Poor
41% – 60%	$2.1 \leq$ rating ≤ 3	3	Moderate
61% – 80%	$3.1 \leq$ rating ≤ 4	4	High
81% – 100%	$4.1 \leq$ rating ≤ 5	5	Very High

SEMESTER – IV MJD 6– COMPANY LAW

UNIT I: Companies Act, 2013 – An Introduction: Salient Features of the Companies Act, 2013 – Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 – Corporate Identity Number(CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company, and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

UNIT II: Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company – Promotion – Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business – Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus– Shelf Prospectus – Red-herring Prospectus – Private Placement.

UNIT III: The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India – Salient features of LLP – Difference between LLP and Partnership – LLP Versus Company – LLP agreement – Nature of LLP – Partners and designated partners – Partners and their relations – Incorporation document – Incorporation – Registered office of LLP– Advantages and Disadvantages of LLP.

UNIT IV: Company Management and Administration: Structure of Company Management – Board of Directors – appointment and Qualifications of Directors – Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) – Qualification and Disqualification of Directors –Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of
Directors – Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary – Role of the Company Secretary before, during and after meetings.

Company Meetings: General Meetings – Statutory meeting – Statutory Report – Meaning of Annual General Meeting – Company Meetings: General Meetings – Statutory meeting – Statutory Report – Meaning of Annual General Meeting – Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies – Quorum – Motions – Types of Motions – Resolutions – Types of Resolutions – Minutes.

UNIT V: Winding up of Companies: modes of winding up – appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator– appointment of official liquidator – effect of winding up order – procedures for liquidation.

PRACTICAL EXCERCISES

- Enlist the content of the prospectus.
- Prepare a hypothetical notice, resolutions, and minutes of a meeting.
- Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Text Books

1. N.D. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

Books for References

- M.M. Sulphey and Basheer, 2013 – Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
- MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt, Ltd., Noida.
- Chadha. R,&Chadha. S (2018). Company Laws, Delhi: Scholar Tech Press.
- Gowar. L. C. B (1969). Principles of Modern Company Law, London: Stevens & Sons.
- Hicks. A.,& Goo. S. H (2017). Cases and Material on Company Law, Oxford: Oxford University Press.
- Kuchhal. M. C.,&Kuchhal. A (2020). Corporate Laws, New Delhi: Shree Mahavir Book Depot.
- Hannigan. B (2018). Company Law, Oxford: Oxford University Press.
- Sharma. J. P (2018). An Easy Approach to Corporate Laws, New Delhi: An E-Books Pvt, Ltd.

Assessment Structure

Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – IV MJD 7– BUSINESS STATISTICS

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
IV	MJD – 7	BUSINESS STATISTICS	CIA : 40	ESE : 60	4	4

OBJECTIVES

To train the students in the collection, processing, analysis and presentation of Statistical Data.

COURSEOUTCOMES(Cos–CO1toCO5):

- Explain the relationship between two variables through correlation and regression;
- Explain the construction and application of index numbers to real-life situations;
- Analyze the trends and tendencies over some time through time series analysis

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSECODE					COURSETITLE								HOURS	CREDIT
IV	MJD - 7					BUSINESS STATISTICS								4	4
COURSE OUTCOMES(COS)	PROGRAMMEOUTCOME(POS)					PROGRAMMESPECIFICOUTCOMES(PSOS)								MEANSCOREOFCOS	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														4	

Result: the score ofthiscourseis4(High)

Association	1%-20%	21%-40%	41%- 60%	61%-80%	81%- 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	VeryPoor	Poor	Moderate	High	VeryHigh

Thiscourseishaving**High**associationwithprogrammeoutcomesandprogrammespecificoutcomes

SEMESTER – IV MJD 7– BUSINESS STATISTICS

(12Hours)

UNIT I: Statistics – Definition – Functions, Scope, and Limitations of Statistics – Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data – Diagrams.

(12Hours)

UNITII: Univariate Analysis Measures of Central Tendency – Average – Meaning – Characteristics of a typical average– Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean, and Weighted Arithmetic Mean- Merits and Limitations of each. Measures of Dispersion: Dispersion – Meaning – Properties of a good measure of dispersion– Absolute versus relative measure of dispersion– Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each. © Skewness – Meaning – Variation versus Skewness – Measures of Skewness – Karl Pearson's and Bowley's Co-efficient of Skewness.

(12 Hours)

UNIT III: Bi-variate Analysis Simple and Liner Correlation Analysis: Meaning – Definition – Types of Correlation – Methods of Studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties. Simple and Liner Regression Analysis: Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient – Computation of correlation co-efficient from regression-co-efficient.

(12Hours)

UNIT IV: Index Numbers: Definition – Characteristics of Index Numbers – Uses – Types of Index Numbers – Construction of Price Index Numbers – Unweighted Index Numbers – Weighted Index Numbers– Tests of adequacy of Index number – formulae. Chain–basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

(12Hours)

UNIT V: Analysis of Time Series: Introduction – Uses – Components of time series – Measurement of trend graphical method, semi-average method, moving average and method of least square (including linear, second degree, Parabolic, and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio – to – moving average and link relative methods.

(Problems: 80%, Theory: 20%)

Textbook:

1. J.K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi. • R.S.N. Pillai and Bagavathi,
2. Business Statistics, S. Chand & Co., New Delhi.

Books for References:

1. S.P. Gupta & M.P. Gupta, Statistical Methods, Sultan Chand & Co, New Delhi • K. Alagar, Business Statistics, Tata McGraw Hill Publications, New Delhi Arora & Arora.,
2. Statistics for Management, S. Chand &Co, New Delhi

Assessment Structure

Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along with sum.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions (either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – IV MJD 8 – GOODS AND SERVICE TAX

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
IV	MJD – 8	GOODS AND SERVICE TAX	CIA : 40	ESE : 60	4	4

COURSE OBJECTIVES:

- To give the students a general understanding of the GST law in the country
- To provide an insight into practical aspects of GST and equip them to become tax practitioners.
- To understand the implications of GST.

COURSE OUTCOMES:

- To Understand and Identify exemptions for different types of goods and services;
- Student will be able to Know the procedural aspects under different applicable statutes related to GST
- To Analyse the provisions of GST regarding penalties and Recovery

SEMESTER	COURSECODE					COURSETITLE								HOURS	CREDIT
IV	MJD - 8					GOODS AND SERVICE TAX								4	4
COURSE OUTCOMES(COS)	PROGRAMMEOUTCOME(POS)					PROGRAMMESPECIFICOUTCOMES(PSOS)								MEANSCOREOFCOS	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														4	

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

SEMESTER – IV MJD 8 – GOODS AND SERVICE TAX

UNIT-I 12 HRS

Concept and types GST in India; Definition -Classification of goods & services – Supply-New Amendments, Aggregate Turnover, Person, Business, Appropriate Government- taxable supplies – Non-taxable supplies – exempt supplies – nil rated supplies, Composite Supplies or Mixed Supplies.

UNIT-II 08HRS

Registration under GST: Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT-III **1**0 HRS

Levy and collection of GST – Time and Value of Supply **-** Reverse Charge Mechanism **-** Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply.

UNIT-IV 10 HRS

Input Tax Credit (ITC),2025- Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, Bill of Supply, Debit Note, Credit Note, **-** Receipt and Payment Voucher E-way bill, HSN Code and SAC Code.

UNIT-V 20 HRS

Administration of GST **-** Tax Authorities and their powers **-** Role and Functions of GST Council. Assessment of GST – Meaning **-** Types of Assessment & Assessment Procedures, Types of GST Returns, Tax deduction at Source & Tax Collection at Source, Refund of Tax **-** Demand and Recovery Advance Ruling – Meaning and Procedure **-** Appeals and Revision **-** Offences and Penalty under GST.

Practical Exercise:

Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Text Books:

1. GST Manual 2025 by Taxman Publications
2. GST Laws Manual: Acts, Rules and Forms **-** May 2025 by Rakesh Garg, Sandeep Garg

3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
4. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
5. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Books for References

1. Abuja, G., & Gupta, R. (2025). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., &Agarwal, V. P. (2025). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhania, V. K., &Singhania, M. (2025). Students' Guide to Income Tax Including GST. New Delhi: Taxman Publication.
4. Singhania, V. K., &Singhania, K. (2025). Direct Taxes: Law & Practice. New Delhi: Taxman Publication.
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws

Note: Latest edition of the text books should be used.

Pedagogy: Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – V									
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – IX	MJD – 9: Cost Accounting	4	0	4	40	60	100
2	MJD – X	MJD – 10: Direct Tax Law	4	0	4	40	60	100
3	MJD – XI	MJD – 11 : Financial Management	4	0	4	40	60	100
	MJD-XII	MJD – 12: Financial Reporting Practices(AS)	0	4	4	40	60	100
4	MJD-XIII	MJD- 13:Management Accounting	4	0	4	40	60	100
TOTAL			17	04	20			

SEMESTER – V- MJD 9 - COST ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
V	MJD - 9 (Major Disciplinary Course)	COST ACCOUNTING	CIA : 40	ESE : 60	4	4

COURSE OBJECTIVES

1. To understand the methods of costing adopted by different types of industries.
2. To enlighten the students on the importance of cost ascertainment reduction and control.

COURSE OUTCOMES (COs): After completion of the course, learners will be able to:

CO1: Understanding about the preparation of cost sheet
CO2: Knowledge about the materials, labour and cost controlling
CO3: Understand of Job costing and Batch costing
CO4: Knowledge about process costing Normal and abnormal losses
CO5: Identifying Incomplete contract cost

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER V	COURSE CODE MJD - 9					COURSE TITLE COST ACCOUNTING					Hours – 4 Credits - 4
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
CO1	5	4	4	4	4	4	5	5	4	5	5
CO2	4	4	5	4	5	5	5	4	5	4	4
CO3	5	4	5	5	5	4	5	3	5	5	5
CO4	5	5	4	5	4	4	4	5	4	5	4
CO5	5	4	5	4	4	5	4	5	4	3	4
MEAN OVERALL SCORE : 4											
RESULT: THE SCORE OF THIS COURSE IS 4 (HIGH)											

Association	1% - 20%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course has **High** association with Programme outcomes and Programme specific outcomes

SEMESTER – V- MJD 9 - COST ACCOUNTING

UNIT -I: INTRODUCTION TO COSTING METHODS (08 Hrs.)
Costing methods –Meaning, Importance and objectives of Cost Accounting – Cost Accountings Vs. Financial Accounting and its Reconciliation of Cost. Preparation of Cost Sheet

UNIT – II: MATERIAL AND LABOUR COSTING (12Hrs.)
Material control – Meaning, objectives – Need – advantages. Inventory control and its techniques – Stock levels and EOQ- methods of pricing material issues – FIFO – LIFO – HIFO. Labour costing and control - Labour turn over – idle time-over time- Remuneration-time rate and piece rate – Incentive system - Halsey and Rowan plans.

UNIT-III: JOB AND BATCH COSTING (10Hrs.)
Job costing Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing: Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

UNIT-IV: PROCESS COSTING (15Hrs.)
Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by -products costing –problems under reverse cost method.

UNIT-V: CONTRACT COSTING (15Hrs.)
Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

Books for Study

1. Cost accounting – M.C Shukla, T.S Grewal and M.P Gupta - S. Chand & Co ltd. New Delhi.
2. Cost accounting – R.S.N Pillai and Bagavati. S. Chand & Co ltd. New Delhi.

Books for Reference

1. Principles of Cost and Management accounting - Dr. SN Maheswari, S. Chand & Co ltd. New Delhi.
2. Bannerjee, cost Accounting Macmillan publishes, New Delhi.
3. Jawaharlal, cost Accounting, Tata- McGraw publication, New Delhi.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – V- MJD 10 - DIRECT TAX LAW

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
V	MJD - 10 (Major Disciplinary Course)	DIRECT TAX LAW	CIA : 40	ESE : 60	4	4

OBJECTIVES

To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income.

COURSEOUTCOMES:

CO1: Determine the residential status of individuals and to calculate the incidence of taxation
CO2: Compute income from salary by applying the provisions of the Income Tax Act 1961
CO3: Compute income/loss from house property
CO4: Prepare a Statement showing taxable income from business/profession
CO5: Assess capital gains and income from other sources.

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSECODE					COURSETITLE								HOURS	CREDIT
V	MJD -10					DIRECT TAX LAW								5	4
COURSE OUTCOMES(COS)	PROGRAMMEOUTCOME(POS)					PROGRAMMESPECIFICOUTCOMES(PSOS)								MEANSCOREOFCOS	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	4	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	5	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	3	4	4	
Mean Overall Score														4	

Result: The score of this course is 4 (High)

Association	1%-20%	21%-40%	41%- 60%	61%-80%	81%- 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	VeryHigh

This course has **High**associationwithprogrammeoutcomesandprogrammespecificoutcomes

SEMESTER – V- MJD 10 - DIRECT TAX LAW

(12Hours)

UNIT I: Introduction: Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non-Agricultural income - Heads of incomes – Income which does not form a part of Total Income – Gross Total Income – Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on the incidence of taxation

(12Hours)

UNITII: Income from salaries: Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of income from salary.

(12 Hours)

UNIT III: Income from House property: Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value – Deductions u/s24 – Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

(12Hours)

UNIT IV: Income from Business / Profession: Expressly admissible deductions – Expenses expressly disallowed - Deemed profits - Valuation of stock - Computation of Income from Business - Cash system and mercantile system of accounting – Computation of Income from Profession- simple problems. Income from Capital gains - Basis of charge – Meaning of capital assets – Types of capital gains - Transactions not regarded as transfer – Indexed cost of acquisition - Indexed cost of Improvement - Computation of capital gain - Exempted capital gains. Income from Other Sources – Chargeability – Interest on Securities – Basis of charge - Grossing up - Deductions – Computation of Income from other sources.

(12Hours)

UNIT V: Computation of Tax Liability: Assessment of Tax-Types –PAN- Tax Liability of Individuals and HUF.

(Problems: 80%, Theory: 20%)

Text Book:

1. INCOME TAX LAW & ACCOUNTS – Dr. H.C. Mehrotra, Revised Edition (as per latest AY) Sahityahawan Publications, Hospital Road, Agra – 282 003.

Books for References:

1. INCOME TAX LAW & PRACTICE – V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-14008
2. INCOME TAX LAW & PRACTICE - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – V-MJD-11 – FINANCIAL MANAGEMENT

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
V	MJD-11	FINANCIAL MANAGEMENT	CIA : 40	ESE : 60	4	4

Course Objective:

PO 1: To help students to understand the conceptual framework of financial management.
PO 2: To applying financial analysis tools,
PO 3: To managing cash flow and investments, evaluating risk, and making sound financial decisions.
PO 4: To able communicate financial information effectively,
PO 5: To apply accounting principles, and understand the ethical and strategic implications of financial management

Course Outcomes: After completion of the course, learners will be able to:

CO 1: To explain the nature and scope of financial management; Assess the impact of time value of money in different business decisions;
CO 2: To analyse capital budgeting process and apply capital budgeting techniques for business decisions;
CO 3: To explain various capital structure theories and analyse factors affecting capital structure decisions;
CO 4: To critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
CO 5: To Design working capital policy based on the assessment of financial requirements. Compare CSR and Profitability

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE					COURSE TITLE						HOURS	CREDIT
V	MJD 11					FINANCIAL MANAGEMENT						4	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)						MEAN SCORE OF COS	
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6		
CO1	5	4	5	4	4	4	5	4	5	4	5	4	
CO2	4	4	4	4	5	4	4	4	4	3	4	4	
CO3	5	4	4	5	4	4	5	4	4	4	5	4	
CO4	4	4	5	4	4	4	4	4	5	4	4	4	
CO5	4	3	4	4	5	4	4	3	4	3	4	4	
Mean Overall Score												**4**	

Result: the score of this course is 4 (High)

Association	1% - 20%	21% - 40%	41%- 60%	61% - 80%	81% - 100%
Scale	**1**	**2**	**3**	**4**	**5**
Interval	**0<= rating <=1**	**1.1<=rating<=2**	**2.1<=rating<=3**	**3.1<=rating<=4**	**4.1<=rating<=5**
Rating	**Very Poor**	**Poor**	**Moderate**	**High**	**Very High**

This course has **High** association with programme outcomes and programme specific outcomes.

SEMESTER – V-MJD-11 – FINANCIAL MANAGEMENT

UNIT I Financial Management:(12 HOURS)
Nature, scope, and objectives of financial management - profit maximization Vs wealth maximization; Value maximization - concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain. Financial goals; Profit vs Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.

UNIT II Cost of Capital: (10 HOURS)
Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, and combined financial and operating leverage - Capital Structure: Theories and determinants.

UNIT III Capital Budgeting:(15 HOURS)
Nature of investment decisions – evaluation criteria, pay – back period – accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.

UNIT IV Management of Working Capital: (13 HOURS)
Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements - Management of Working capital – cash, receivables, and inventories.

UNIT V Dividend Policies:(10 HOURS)
Issues in dividend policies; Welters model; Gordon's model M.M. Hypothesis, forms of dividends and stability in dividends, determinants. "Portfolio Derivative"

(Problems-60%&Theory40%)

Practical Exercises:
The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.Use expert system for taking various decisions related to financial management

Reference Text Book:

1. Pandey .I.M., Financial Management, Vikas Publishing House ,NewDelhi.
2. VanHome.J.C., Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Prasanna Chandra., Management Theory and practice, Tata McGraw Hill, New Delhi.
4. Bhalla .V.K., Modern working Capital Management, Anmol Publishers, Delhi.
5. Khan .M.Y., & Jain .P.K (2018). Financial Management: Text and Problem, New Delhi: Tata McGraw Hill Education.
6. Pandey .I.M (2015). Financial Management, New Delhi: Vikas Publications.
7. Sharma .S.K., &Sareen.R (2018). Fundamentals of Financial Management, New Delhi: S.Chand Publishing.
8. Singh .P (2010). Financial Management, New Delhi: An eBooks Pvt, Ltd.
9. Singh .J. K (2016). Financial Management -Theory and Practice, Delhi: Golgotha Publishing House. 10. Tripathi.V (2017). Basic Financial Management, Delhi: Taxman Publication.
10. Chandra .P (2007). Financial Management - Theory and Practice, New Delhi: Tata McGraw Hill Education.

Note: Latest edition of the text books should be used.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL the questions (MCQ)**	**(5 X 4 = 20 Marks)** **Answer ALL questions (either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – V-MJD-12 – FINANCIAL REPORTING PRACTICES

Semester	Course Code	Course Title	Total Marks: 100		Hours Per Week	Credits
V	MJD-12	FINANCIAL REPORTING PRACTICES	CIA : 40	ESE : 60	4	4

COURSE OBJECTIVES:

- To give the students a general understanding of the AS la in the country
- To provide an insight into practical aspects of AS and equip them to become tax practitioners.
- To understand the implications of AS.

COURSE OUTCOMES:

- To study on Introduction of Accounting standards.
- To understand on application of AS.
- To learn on application of AS on disclosure of accounting policy, Cash flow statement and Contingencies and Events Occurring after the Balance Sheet Date.
- To acquire knowledge on Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies, Depreciation Accounting, Revenue Recognition, Accounting for Fixed Assets
- To discuss on applications of AS-1, AS-14, AS-26.

SEMESTER	COURSE CODE					COURSE TITLE					HOURS	CREDIT
V	MJD 12					FINANCIAL REPORTING PRACTICES					4	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOME (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)						MEAN SCORE OF COS
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	5	4	5	4	4	4	5	4	5	4	5	4
CO2	4	4	4	4	5	4	4	4	4	3	4	4
CO3	5	4	4	5	4	4	5	4	4	4	5	4
CO4	4	4	5	4	4	4	4	4	5	4	4	4
CO5	4	3	4	4	5	4	4	3	4	3	4	4
Mean Overall Score												**4**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

SEMESTER – V-MJD-12 – FINANCIAL REPORTING PRACTICES

UNIT I **(10 Hours)**

INTRODUCTION

Introduction to Accounting standards - meanings-objectives-setting process-Benefits & Limitation-Need for Convergence towards Global Standards-Introduction to International Accounting Standard Board- Meaning of IFRS.

UNIT II - **(10 Hours)**

APPLICATION OF ACCOUNTING STANDARDS

Enterprises to which the accounting standards apply-Implication of mandatory status-Financial items to which the accounting standards apply-Applicability of Accounting Standards -List of Accounting Standards. Disclosure of Accounting Policies (AS-1)-Accounting assumptions-conventions-manner of disclosure-Disclosure of Changes in Accounting Policies- Disclosure of deviations from fundamental accounting assumptions.

UNIT III **(15 Hours)**

AS-2, AS-3, AS-4 (COMPULSORY QUESTION – CASH FLOW ONLY)

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories- - meaning of Costs of purchase- Costs of Conversion-Exclusions from the cost of inventories. Fund Flow and Cash Flow Statement (AS 3) [Simple Problems only] - meaning- Classification Cash Flows-Cash flow reporting-disclosures. Contingencies and Events Occurring after the Balance Sheet Date (AS 4)-meaning**.**

UNIT IV **(10 Hours)**

AS-5, AS-6, AS-9, AS-10

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS-5)-meaning. Depreciation Accounting (AS-6)- meaning-methods- Revenue Recognition (AS-9)-Accounting for Fixed Assets(AS-10)- identification of fixed asset-Components of costs-Amount substituted for historical costs-Retirement and disposal.

UNIT V **(15 Hours)**

AS-13, AS-14, AS-26

Accounting for investments (AS-13) - Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS-14) - meaning-Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets (AS 26) - meaning. Provisions, Contingent Liabilities and Contingent Assets (AS 29)-meaning.

Note: 80 % Theory & 20% Problem questions to be asked.

RECOMMENDED TEXT BOOKS

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations
Tata, McGraw Hill

REFERENCE BOOKS

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwaand Company Nagpur**.**

Question Paper Pattern:

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) **Answer ALL the questions (MCQ)**	**(5 X 4 = 20 Marks)** **Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks)** **Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VI MJD-13 - MANAGEMENT ACCOUNTING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
V	MJD - 13	MANAGEMENT ACCOUNTING	CIA : 40	ESE : 60	4	4

COURSE OBJECTIVES

1. To expose students to understand the management accounting and their applications
2. To enlighten the students on the importance of Management Accounting
3. To understand the methods and techniques of Management Accounting.

COURSE OUTCOMES (COs): After completion of the course, learners will be able to:

CO1: Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
CO2: Compute and construct the Balance sheet by using ratios
CO3: Prepare the Fund flow statement and to compare it with the balance sheet
CO4: Apply as per AS 3 in the preparation of Cash flow statement
CO5: Determine the working capital requirements of a business

Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER V	COURSE CODE MJD - 13					COURSE TITLE MANAGEMENT ACCOUNTING					Hours – 4 Credits - 4
COURSE OUTCOMES (Cos)	PROGRAMME OUTCOME (POs)					PROGRAMME SPECIFIC OUTCOME (PSOs)					MEAN SCORE OF Cos
	PO1	PO2	PO3	PO4	PO5	PS1	PS2	PS3	PS4	PS5	
CO1	5	4	4	4	4	4	5	5	4	5	5
CO2	4	4	5	4	5	5	5	4	5	4	4
CO3	5	4	5	5	5	4	5	3	5	5	5
CO4	5	5	4	5	4	4	4	5	4	5	4
CO5	5	4	5	4	4	5	4	5	4	3	4
MEAN OVERALL SCORE : 4											
RESULT: THE SCORE OF THIS COURSE IS 4 (HIGH)											

Association	1% - 20%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This course has **High** association with Programme outcomes and Programme specific outcomes

SEMESTER – VI MJD-13 - MANAGEMENT ACCOUNTING

UNIT-I: Introduction of Management Accounting and Financial Statement: (10 Hrs.)
Management Accounting: Meaning – Definition – Nature and Scope, and Functions, Role of Management Accounting in Decision Making; Management Accounts vs. Financial Accounting, Tools and Techniques of Management Accounting. Financial Statements: Meaning and Types of Financial Statement; Limitations of Financial Statement Analysis; Comparative statements, Common size statements and Trend Analysis.

UNIT -II: Ratio Analysis: (15Hrs.)
Ratio Analysis: Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Advantages of ratio analysis, Limitations of accounting ratios - Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

UNIT-III: Fund Flow Analysis: (15Hrs.)
Fund Flow Analysis: Concept of Fund Flow Statement - Uses of Fund Flow Statement - Limitations of Fund Flow Statement – Statement of Changes in Working Capital - Calculation of Funds from operation - Treatment of Provision for Taxation and Proposed Dividend - Construction of Fund Flow Statement.

UNIT-IV: Cash Flow Analysis: (10Hrs.)
Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement (As per AS 3) – Calculation of cash from operation –Utility and Limitation of Cash Flow Analysis.

UNIT-V: Budget and Budgetary Control: (10Hrs.)
Budget and Budgetary Control: Definition of Budget and Budgetary Control - Objectives of Budgetary Control - Advantages and Limitations of Budgetary Control - Classification Budgets - Functional Budgets - Preparation of Budgets: Cash Budget, Flexible Budget, Sales Budget and Material consumption Budget.

Books for Study

1.JawaharLal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Books for Reference

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., &Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, Managerial Accounting, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., Management Accounting, Tata McGraw Hill Publishing Co., New Delhi.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VI									
S.NO	**CATEGORY**	**COURSE TITLE**	**HOURS**		**CREDITS**	**MAX. MARKS**		
			L	**P**		**IA**	**EA**	**Total**
1	MJD – XI	MJD14: Project Report	4	0	4	40	60	100
2	MJD – XII	MJD15: Economic Laws	4	0	4	40	60	100
3	MID – IV	MID – 4:Specialization I- Insurance Technology	4	0	4	40	60	100
4	MID–V	MID-5:Specialization II- Wealth Technology	4	0	4	40	60	100
5	MID – IV	MID-6: Specialization III – Financial Modeling	4	0	4	40	60	100
Or								
		MJD15: Economic Laws(Online)	**4**	0	**4**	40	60	100
Apprenticeship Training(Southern Region) Chennai, the proposal to introduce Apprenticeship for 6 months under AEDP Programme.			**16**		**16**			
TOTAL			**20**		**20**			

SEMESTER – VI- MJD-15-ECONOMIC LAWS

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
VI	MJD -15	MJD-15- ECONOMIC LAWS	CIA : 40	ESE : 60	4	4

Course Objectives

1. To provide knowledge of key economic and industrial laws in India.
2. To familiarize students with regulatory frameworks for industries, competition, foreign exchange, consumer rights, and environment protection.
3. To develop understanding of legal compliance, enforcement, and penalties under various acts.
4. To create awareness about consumer protection and environmental regulations in business operations.

Course Outcomes

CO1: Understand the objectives, definitions, and provisions of the Industries (Development and Regulation) Act, 1951

CO2: Explain the Competition Act, 2002, including monopolistic practices and the role of the Competition Commission of India.

CO3: Apply provisions of the Foreign Exchange Management Act, 1999, for foreign trade and currency dealings.

CO4: Analyze consumer rights and grievance redressal mechanisms under the Consumer Protection Act, 1986.

CO5: Understand environmental laws and the role of authorities under the Environment Protection Act, 1986.

SEMESTER	COURSE	COURSE TITLE	HOURS	CREDIT
VI	MJD -15	**ECONOMIC LAWS**	4	4

COs)	(POs)					(PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	3	3	3	3	**3.36**
CO4	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO5	4	3	3	4	3	3	3	3	3	3	3	**3.27**
Mean Overall Score												**3.40 / 5 (Good Attainment Level)**

SEMESTER – VI- MJD-15-ECONOMIC LAWS

Unit –I **(10 Hours)**
Industries (Development and Regulation Act), 1951 Objectives – Definitions– Industrial Policy, 1991-Registration and licensing of industrial undertakings – offences and penalties.

Unit-II **(12 Hours)**
Competition Act, 2002 – Objectives – Definitions – Prohibition of agreements – Regulation of Combination – Provisions relating to monopolistic and restrictive trade practices – Competition Commission of India – Duties & Powers.

Unit- III **(13 Hours)**
Foreign Exchange Management Act, 1999 – Objectives – Definitions – Dealings in foreign exchange – current account & capital account transactions – Export of goods & services – Authorized person – Penalties & enforcement.

Unit- IV **(10 Hours)**
Consumer Protection Act, 1986 – Objectives – Definitions - Rights of consumers under CPA – Nature and scope of remedies – Consumer grievances redressal Mechanism.

Unit- V **(15 Hours)**
Environment Protection Act, 1986 – Objectives– Definition – General powers of central – Prevention and control of environment pollution – Powers of Environmental Authority.

Books for References:

1. Balachandran V., Economic & other Legislations, Vijay Nicole, Chennai
2. Datey V.S., Economic Laws, Taxmann Allied Publishers, New Delhi Gulshan & kapoor, Economic & other Legislations, sultan Chand & sons, New Delhi.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VI- MID- 4- INSURANCE TECHNOLOGY

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
V	MID - 4	MID-4- INSURANCE TECHNOLOGY	CIA : 40	ESE : 60	4	4

Course Objectives: To provide students with knowledge about digital transformation in the insurance sector, technology-based insurance services, AI applications, digital claims processing, and emerging trends in insurance technology.

Course Outcomes (COs)

CO1: Understand the concepts and importance of insurance technology
CO2: Gain practical knowledge in digital insurance operations.
CO3: Apply AI and analytics in insurance services.
CO4: Understand cyber security and emerging technologies in insurance.
CO5: Identify career opportunities in the insur tech sector

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE	COURSE TITLE	HOURS	CREDIT
VI	MID -4	**INSURANCE TECHNOLOGY**	4	4

(COs)	(POs)					(PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	3	3	3	3	**3.36**
CO4	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO5	4	3	3	4	3	3	3	3	3	3	3	**3.27**
Mean Overall Score												**3.40 / 5 (Good Attainment Level)**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Insurance Technology

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	**0 ≤ rating ≤ 1**	**1**	**Very Poor**
21% – 40%	**1.1 ≤ rating ≤ 2**	**2**	**Poor**
41% – 60%	**2.1 ≤ rating ≤ 3**	**3**	**Moderate**
61% – 80%	**3.1 ≤ rating ≤ 4**	**4**	**High**
81% – 100%	**4.1 ≤ rating ≤ 5**	**5**	**Very High**

SEMESTER – VI- MID- 4- INSURANCE TECHNOLOGY

UNIT – I: Introduction to Insurance Technology- Meaning and Importance of Insurance Technology - Evolution of Insurance Sector- Traditional Insurance vs. Digital Insurance- Concepts of Insur Tech - Role of Technology in Insurance Industry- Digital Transformation in Insurance- Types of Insurance – Life, Health and General Insurance

UNIT – II: Digital Insurance Operations-Online Insurance Platforms-Digital Policy Issuing System -E-KYC and Digital Documentation- Premium Collection through Digital Payments- Customer Relationship Management (CRM)- Mobile Applications in Insurance- Chat bots and Virtual Assistance in Insurance

UNIT – III: Artificial Intelligence and Data Analytics in Insurance- Introduction to Artificial Intelligence in Insurance- AI-based Underwriting Process-Fraud Detection using AI - Predictive Analytics in Insurance - Big Data and Customer Behaviour Analysis - Machine Learning Applications in Insurance - Risk Assessment through Technology

UNIT – IV: Claims Management and Cyber Security- Digital Claims Processing - Automated Claim Settlement – Block chain Technology in Insurance - Cyber Risks in Insurance Industry - Data Privacy and Security - IRDAI Guidelines for Digital Insurance - Ethical Issues in Insurance Technology

UNIT – V: Emerging Trends in Insurance Technology – Insur Tech Startups in India - Usage-Based Insurance - Robo Advisory Services - Internet of Things (IoT) in Insurance - Cloud Computing in Insurance - Future of Digital Insurance - Career Opportunities in Insur Tech

Reference Text Books:

1. The INSURTECH Book: The Insurance Technology Handbook for Investors, Entrepreneurs and FinTech Visionaries –The INSURTECH Book by Sabine L.B. VanderLinden, Shân M. Millie, Nicole Anderson and Susanne Chishti.Wiley-VCH +1
2. Insurance Technology: Navigating the Innovation, Risk, and Future of Insurance –Insurance Technology by Steven Haynes.- Elsevier Shop
3. Navigating Insurtech –Navigating Insurtech by Janthana Kaenprakhamroy.O'Reilly Media
4. Digital Insurance: Business Innovation in the Post-Crisis Era –Digital Insurance by Bernardo Nicoletti.
5. FinTech Innovation: From Robo-Advisors to Goal Based Investing and Gamification –FinTech Innovation by Paolo Sironi.
6. Block chain and Insurance Technology –Block chain and Insurance Technology by Bikramaditya Ghosh.

Assessment Structure

Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VI- MID- 5- WEALTH TECHNOLOGY

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
VI	MID - 5	MID-5-WEALTH TECHNOLOGY	CIA : 40	ESE : 60	4	4

Course Objectives:

- The course aims to provide knowledge about Wealth Technology, digital financial services, and modern financial management tools used in the FinTech industry.
- It also helps students understand the applications of Artificial Intelligence, data analytics, block chain, and emerging technologies in wealth management and financial decision making.

Course Outcomes (COs)

CO1: Explain the fundamentals of Wealth Technology, FinTech evolution, and digital transformation in financial services.
CO2: Demonstrate knowledge of digital banking, mobile banking, UPI systems, online investment platforms, and robo-advisory services.
CO3: Apply financial planning technologies for budgeting, saving, investment, retirement, and insurance management.
CO4: Analyze the applications of Artificial Intelligence, data analytics, blockchain, fraud detection, and cyber security in finance.
CO5: Evaluate emerging trends, regulations, ethics, and career opportunities in Wealth Technology and digital finance

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE	COURSE TITLE						HOURS			CREDIT
VI	MID -5	**WEALTH TECHNOLOGY**						4			4
COs)	**(POs)**					**(PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	3	3	3	3	**3.36**
CO4	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO5	4	3	3	4	3	3	3	3	3	3	3	**3.27**
Mean Overall Score												**3.40 / 5 (Good Attainment Level)**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Wealth Technology

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	**0 ≤ rating ≤ 1**	**1**	**Very Poor**
21% – 40%	**1.1 ≤ rating ≤ 2**	**2**	**Poor**
41% – 60%	**2.1 ≤ rating ≤ 3**	**3**	**Moderate**
61% – 80%	**3.1 ≤ rating ≤ 4**	**4**	**High**
81% – 100%	**4.1 ≤ rating ≤ 5**	**5**	**Very High**

SEMESTER – VI- MID- 5- WEALTH TECHNOLOGY

UNIT – I Introduction to Wealth Technology - Meaning and Importance of Wealth Technology - Evolution of Financial Technology (FinTech) - Digital Transformation in Wealth Management - Role of Technology in Financial Services - Opportunities and Challenges in Wealth Technology

UNIT – II Digital Banking and Investment Platforms - Online Banking Systems Mobile Banking Applications - Digital Payment Systems and UPI Online Investment Platforms - Robo-Advisory Services

UNIT – III Personal Financial Planning Technology - Basics of Financial Planning Budgeting and Saving Applications - Digital Investment Management Retirement and Insurance Planning Tools - Risk and Return Analysis using Technology

UNIT – IV Artificial Intelligence and Data Analytics in Finance - Introduction to AI in Financial Services - AI-based Financial Decision Making - Financial Data Analytics -Fraud Detection and Cyber Security - Block Chain Technology in Finance

UNIT - V Emerging Trends in Wealth Technology – Crypto currency and Digital Assets Cloud Computing in Financial Services - FinTech Regulations and Ethics - Future of Wealth Management Technology -Career Opportunities in Wealth Technology

Reference Text Books:

1. The FINTECH Book – Chishti, Susanne &Barberis, Janos (2016): *The FINTECH Book*, Wiley Publications, New Delhi.
2. Bank 4.0 – King, Brett (2018): *Bank 4.0: Banking Everywhere, Never at a Bank*, Wiley Publications, New Delhi.
3. Artificial Intelligence in Finance – Hilpisch, Yves (2020): *Artificial Intelligence in Finance*, O'Reilly Media, New Delhi.
4. Investment Analysis and Portfolio Management – Chandra, Prasanna (2017): *Investment Analysis and Portfolio Management*, McGraw Hill Education, New Delhi.
5. Blockchain Revolution – Tapscott, Don &Tapscott, Alex (2018): *Blockchain Revolution*, Penguin Random House, New Delhi.

Assessment Structure
Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VI- MID- 6- FINANCIAL MODELING

Semester	Course Code	Course Title	Total Marks : 100		Hours Per Week	Credits
VI	MID - 6	MID-6-FINANCIAL MODELING	CIA : 40	ESE : 60	4	4

Course Objectives:

The objective of a Financial Modeling course is to equip you with the advanced MS Excel and analytical skills required to translate a business's historical data into dynamic, future-looking financial projections. It transforms theoretical finance into practical, real-world decision-making.

Course Outcomes (COs)

COs 1: Understand the core principles, architecture, and essential tools of financial modelling to design structured and effective spreadsheet templates.
COs 2: Apply Excel's advanced lookup arrays and built-in financial functions to solve complex Time Value of Money (TVM) scenarios and data-driven problems.
COs 3: Construct comprehensive bond valuation models in Excel to evaluate yields, cash flows, and redemption schedules for diverse fixed-income instruments
COs 4: Develop dynamic equity valuation models utilizing various growth rate assumptions to estimate the intrinsic value of corporate shares.
COs 5: Analyze and quantify investment portfolio risk, asset beta, and annualized returns using statistical Excel tools to optimize asset allocation.

Relationship Matrix: Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE		COURSE TITLE					HOURS		CREDIT	
VI	MID -6		**Financial Modeling**					4		4	
COs)	**(POs)**					**(PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	4	4	3	4	4	3	3	3	3	3	3	**3.45**
CO2	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO3	4	4	3	3	4	3	3	3	3	3	3	**3.36**
CO4	4	4	4	4	3	3	3	3	3	3	3	**3.45**
CO5	4	3	3	4	3	3	3	3	3	3	3	**3.27**
Mean Overall Score												**3.40 / 5 (Good Attainment Level)**

Result: This Course is having High Association with Programme Outcomes and Programme Specific Outcomes.

Scale Interpretation Table – Wealth Technology

Association (Percentage)	Interval (Rating Range)	Scale	Rating Interpretation
1% – 20%	0 ≤ rating ≤ 1	1	Very Poor
21% – 40%	1.1 ≤ rating ≤ 2	2	Poor
41% – 60%	2.1 ≤ rating ≤ 3	3	Moderate
61% – 80%	3.1 ≤ rating ≤ 4	4	High
81% – 100%	4.1 ≤ rating ≤ 5	5	Very High

SEMESTER – VI- MID- 6- FINANCIAL MODELING

Unit-I:
Introduction to Financial Modelling & Built-In Functions Using Spread Sheets: (15 Hours)
Introduction to Financial Modelling- Need for Financial Modelling Steps for Effective Financial Modelling – Applications of Financial Modelling-Common Tools Used For Modelling-Overview Of Excel In Financial Modelling-Essential Requirements For Financial Modelling

Unit-II: Introduction to Time Value of Money & Lookup Array Functions: **(10 Hours)**
Time Value Functions -Financial Functions in Excel--Lookup Functions in Excel - Time Value of Money Models.

Unit –III: Bond Valuation Modelling: **(15 Hours)**
Introduction to Bond Valuation-Bond Valuation Formula- Yield to Maturity (YTM): Rate method Vs IRR method-Flexi Bond and Strip Bond YTM Modelling-Bond redemption modeling -Practical Bond Valuation Modelling in Excel

Unit –IV: Equity Share Valuation Modelling **(10 Hours)**
Equity share valuation: Multiple growth rate valuation modeling with and without growth rates- Excel Tips for Equity Valuation.

Unit –V Portfolio Modelling: **(10 Hours)**
Risk Beta and Annualized Return- Portfolio Modelling – Introduction- Risk in Portfolio Management-Excel Implementation (Basics)- Process Involved In Calculation Of Risk Beta And Annualized Return:

Textbooks & Reference

1. Benninga, S. Principles of Finance with Excel. Oxford University Press. (Primary text for Units II, III, IV, and V)
2. Fairhurst, D. S. Using Excel for Business and Financial Modelling: A Practical Guide. John Wiley & Sons. (Primary text for Unit I & Spreadsheet Design)
3. Benninga, S. Financial Modeling. MIT Press. (Advanced reference for Bond and Portfolio engineering)
4. Sengupta, C. Financial Analysis and Modeling Using Excel and VBA. John Wiley & Sons. (Supplementary resource)

Assessment Structure
Internal (40 Marks): Quizzes, Assignments, Practical Exercises, and seminar.
Final Exam (60 Marks): Theory, Case Studies, Application-based Questions Along.

QUESTION PAPER PATTERN

SECTION A	SECTION B	SECTION C
(10 X 1 = 10 Marks) Answer ALL the questions (MCQ)	**(5 X 4 = 20 Marks) Answer ALL questions(either or choice pattern)**	**(3 X 10 = 30 Marks) Answer any THREE Questions out of 5**

Note: Questions should be asked from all units. Equal importance should be given to all units.

SEMESTER – VII								
B.Com (Honors) –CGPA7.5and above								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – XV	MJD16: Auditing and Assurance	4	0	4	40	60	100
2	MJD – XVI	MJD17:TaxPlanning&Management	4	0	4	40	60	100
3	MJD – XVII	MJD18: Security Analysis and Portfolio Management	4	0	4	40	60	100
4	MID – VII *(Any one)*	MID-7(A):Business Ethics & Corporate Governance MID-7(B): Business data Analytics MID-7(C):Contemporary Legal Framework	4	0	4	40	60	100
5	MID – VIII *(Any one)*	MID-8(A): Corporate Social Responsibility MID-8(B):MSME Management MID-8(C): Strategic Performance Management	4	0	4	40	60	100
TOTAL			20	0	20			

SEMESTER – VIII								
B.Com(Honors)								
S.NO	CATEGORY	COURSETITLE	HOURS		CREDITS	MAX. MARKS		
			L	P		IA	EA	Total
1	MJD – XVIII	MJD19:ProjectManagement	4	0	4	40	60	100
2	MJD – XIX	MJD20:Research Methodology	4	0	4	40	60	100
3	MJD – XX	1.International Accounting	4	0	4	40	60	100
4	MJD – XXI	2.International Taxation	4	0	4	40	60	100
5	MJD –XXII	3.Strategic Financial Management	4	0	4	40	60	100
TOTAL			20	0	20			
OR								
B.Com (Honors with Research) –CGPA 7.5 and above								
1	MJD – XVIII	MJD19:ProjectManagement	4	0	4	40	60	100
2	MJD – XIX	MJD20:Research Methodology	4	0	4	40	60	100
3	PROJECT	Research Project Report	0	12	12	100	-	100
TOTAL			8	12	20			