

P.K.R. ARTS COLLEGE FOR WOMEN

(Re-Accredited with 'A' grade by NAAC)

An Autonomous Institution- Affiliated to Bharathiar University, Coimbatore
No.21, Pariyur Road, GOBICHETTIPALAYAM – 638 476.



Department of Commerce

Bachelor of Commerce Professional Accounting

SCHOLASTIC COURSES AND

CO-SCHOLASTIC COURSES

*For the candidates admitted from the Academic
Year 2024-2025 and onwards*

Under CBCS PATTERN



P.K.R. ARTS COLLEGE FOR WOMEN
(An Autonomous Institution, Re-Accredited by NAAC with 'A' Grade)
Gobichettipalayam-638476

BACHELOR OF COMMERCE PROFESSIONAL ACCOUNTING
Programme Scheme and Scheme of Examinations
(For students admitted in 2024 - 2025 & onwards)
CBCS Pattern: 2024-2025

Scholastic Courses:

Category (Part)	Component	Course Code	Course Title	Contact Hrs/ week	Exam Duration Hours	Max.Marks			Credits
						CIA	ESE	Total	
SEMESTER - I									
Part I	Language : I	24LTU01/ 24LHU01/ 24LFU01/ 24LKU01/ 24LMU01/ 24LSU01	Tamil - I/ Hindi - I/ French - I/ Kannada - I/ Malayalam - I/ Sanskrit-I	4	3	25	75	100	3
Part II	English: I	24LEU01	English - I	4	3	25	75	100	3
Part III	Core : I	24CPU01	Accounting- I	6	3	25	75	100	4
Part III	Core : II	24CPU02	Business Laws – I	3	3	25	75	100	2
Part III	Core : III	24CPU03	Business Economics - I	4	3	25	75	100	2
Part III	Core : IV Allied : I	24CPU04	Business Mathematics	5	3	25	75	100	4
Part III	Core: V Practical I	24CPU05	Computer Applications Practical –I	2	--	--	--	--	--
Part IV	Foundation : I	24FCU01	Environmental Studies (Curriculum as recommended by UGC)	2	3	50	--	50	2
TOTAL				30				650	20
SEMESTER - II									
Part I	Language : II	24LTU02/ 24LHU02/ 24LFU02/ 24LKU02/ 24LMU02/ 24LSU02	Tamil - II/ Hindi-II/ French II/ Kannada-II/ Malayalam-II/ Sanskrit-II	4	3	25	75	100	3
Part II	English : II	24LEU02	English: II	4	3	25	75	100	3
Part III	Core : VI	24CPU06	Accounting– II	6	3	25	75	100	4
Part III	Core : VII	24CPU07	Business Laws – II	3	3	25	75	100	2
Part III	Core: VIII	24CPU08	Business Economics - II	4	3	25	75	100	2
Part III	Core : IX Allied : II	24CPU09	Business Statistics	5	3	25	75	100	4
Part III	Core : V Practical: I	24CPU05	Computer Applications Practical–I	2	3	40	60	100	2
Part IV	Foundation : II	24FCU02	Yoga and Ethics	2	3	50	-	50	2
TOTAL				30				750	22

SYLLABUS
SEMESTER – I

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : I	24CPU01	Accounting-I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements and simple problem solving.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	remember the basic accounting terms, accounting standards and basic rules in preparation of financial statements.	K1
CO2	demonstrate the basic accounting concepts, principles, convention, inventories and rectification of errors.	K2
CO3	apply the accounting concepts, principles, conventions and standards for the preparation of final accounts of business entities.	K3
CO4	analyse the difference between capital and revenue expenditure, capital and revenue receipts, contingent assets and contingent liabilities and reconcile the pass book and cash book balances.	K4
CO5	determine the financial results of manufacturing and non-manufacturing entities.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	1	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	33	45	15	11	5	15
Weighted Percentage of COs contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I (14 Hours)

Theoretical Framework and Accounting policies:

Meaning and Scope of Accounting - Accounting concepts, principles and conventions - Capital and revenue expenditure, capital and revenue receipts, contingent assets and contingent liabilities. Accounting policies: Accounting as a measurement discipline – valuation principles, accounting estimates. Accounting Standards - concepts and objectives.

UNIT-II (14 Hours)

Accounting Process:

Recording accounting transactions: principles of double entry book-keeping - books of original entry - journal, subsidiary books, cash book, ledger-format, posting from journal and subsidiary books, balancing of accounts.

UNIT-III (14 Hours)

Preparation of trial balance and Rectification of errors:

Preparation of Trial balance – Rectification of Errors- rectification without using suspense account – using suspense account.

UNIT-IV (15 Hours)

Bank Reconciliation Statement and Inventories:

Bank Reconciliation Statement - Introduction, reasons and preparation of bank reconciliation statement. Inventories: Meaning, basis and technique of inventory valuation, cost of inventory, net realizable value and record system.

UNIT-V (15 Hours)

Preparation of Final accounts of Sole Proprietors:

Preparation of Final accounts of Sole Proprietors: Elements of financial statements - closing adjustment entries, trading account, profit and loss account and balance sheet of manufacturing and non-manufacturing entities.

Note: Problem 80%; Theory 20%

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2024

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	CA Vandana D Nagpal	Foundation Course Study Material Accounting Module – 1 and 2	Institute of Chartered Accountants of India, New Delhi	2024
2	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
3	Gupta.R.L, Gupta,V.K & Shukla.M.C	Financial Accounting	S. Chand & Sons, , New Delhi	2009

WEB REFERENCES:

1. <https://www.icai.org/post/foundation-nset>
2. <https://resource.cdn.icai.org/80830bos65028.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: II	24CPU02	BUSINESS LAWS - I	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE

To enable the learners to develop general legal knowledge of the Indian Regulatory Framework in business contracts.

COURSE OUTCOME

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	demonstrate the basic knowledge in the Indian Regulatory Framework, the Indian Contract Act, 1872, contract of indemnity and guarantee and contract of agency.	K1
CO2	explain concepts of essentials of a valid contract, kinds of contract and breach of contract.	K2
CO3	apply the Indian Contract Act, 1972 and contract of agency for entering into a valid business contract.	K3
CO4	examine the kinds of contracts and remedies for the breach of contract.	K4
CO5	evaluate the distinction between a contract of Indemnity and a contract of guarantee, rights and duties of a Bailor and Bailee, and distinction between bailment and pledge Contract of Agency.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	1	1	3
CO2	9	9	9	1	1	1	3
CO3	9	9	9	1	1	1	3
CO4	9	3	9	3	1	1	3
CO5	9	3	9	3	1	1	3
Total Contribution of COs to POs	45	33	45	9	5	5	15
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT I (7 Hours)

Indian Regulatory Framework:

Meaning of Law and sources of Law – Types of Laws in Indian Legal System – Enforcing the Law - Major Regulatory Bodies: Ministry of Finance - Ministry of Corporate Affairs – SEBI - RBI – IBBI - Ministry of Law and Justice, etc.

UNIT II (8 Hours)

The Indian Contract Act, 1872:

The Indian Contract Act, 1872 – Meaning and definition of contract - Nature of contract – Consideration - Essentials of a valid contract – Types of Contracts – Proposal/ Offer – Acceptance – Communication of offer and acceptance – Communication of performance – Revocation of offer and acceptance.

UNIT III (7 Hours)

Consideration and Other Essentials of a valid contract:

Consideration – Meaning – Legal Rules regarding Consideration – Suit by a third party to contract - validity of an agreement without consideration - Capacity to contract - Free consent - Elements vitiating free consent- Legality of object and consideration - Void agreements.

UNIT IV (7 Hours)

Performance of Contract and Breach of Contract:

Performance of contract – Distinction between succession and Assignment - Liability of joint promisor & promise - Time and place for performance of the promise - Discharge of a contract. Breach of Contract - Actual breach of contract - Anticipatory breach of contract. Contingent and Quasi Contract.

UNIT V (7 Hours)

Indemnity and Guarantee, Bailment and Pledge and Contract of Agency:

Contract of Indemnity and Guarantee – Types of guarantees - Distinction between a contract of Indemnity and a contract of guarantee - Nature and extent of surety's liability - Discharge of a surety - Rights of a surety.

Contract of Bailment and Pledge – Duties of a Bailor and Bailee - Rights of a Bailor and Bailee - Termination of bailment – Pledge - Distinction between bailment and pledge - Contract of Agency.

TEXT BOOK

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	2018

REFERENCE BOOKS

S.No	Authors	Title	Publishers	Year of Publication
1	CA. Vandana D Nagpal.	Foundation Course Study Material Business Laws	Institute of Chartered Accountants of India, New Delhi	2024
2	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2013
3	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	2010

WEB REFERENCE

1. https://boslive.icai.org/sm_chapter_details.php?p_id=2&m_id=3

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : III	24CPU03	Business Economics - I	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To equip the learners with concepts and theories of Economics and to acquire the ability for addressing application-oriented issues.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO 1	Demonstrate the meaning, nature and scope of business economics and paraphrase the different economic laws and theories.	K1
CO 2	Illustrate the important economic concepts and theories applied in business economics	K2
CO 3	Identify the factors determining demand and supply and influence of demand and supply in price determination.	K3
CO 4	Examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.	K4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	9	3	3	1	1	1
Total Contribution of COs to POs	45	45	39	15	5	5	5
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I

(9 Hours)

Introduction to Business Economics:

Introduction - nature and scope of business economics – difference between economics and business Economics. Basic problems of an economy – capitalist economy – socialist economy – mixed economy - role of price mechanism.

UNIT-II

(10 Hours)

Theory of Demand and Supply:

Law of demand and its elasticities – demand function – theory of consumer behavior – classification of wants – Law of diminishing marginal utility – consumer surplus – indifference curve analysis - Law of Supply and its elasticities.

UNIT-III

(10 Hours)

Theory of Production and Cost:

Meaning - factors of production – production function – Cobb Douglas production function – Law of diminishing returns – Returns to scale – production optimisation - types of costs – cost function – short run and long run cost curve - economies and diseconomies of scale.

UNIT-IV

(10 Hours)

Price and Output determination in different markets:

Meaning and classification of markets – concepts of TR, AR, and MR - determination of prices and output under different market forms – perfect competition – monopoly – monopolistic competition – oligopoly.

UNIT- V

(9 Hours)

Business cycles:

Introduction – phases – economic indicators - features – causes of business cycle - relevance of business cycle in business decision making.

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	CA. Vandana D Nagpal.	Foundation Course Study Material Business Economics	Institute of Chartered Accountants of India, New Delhi	2024
2	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017
3	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
4	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	2017
5	M.L.Jhingan	Microeconomics	Vrinda Publication S P LT , New Delhi	2016

WEB REFERENCES:

1. https://www.icaai.org/post.html?post_id=19141

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : IV Allied: I	24CPU04	Business Mathematics	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To develop an understanding of the basic mathematical tools and apply the same in business, finance and economic situations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO 1	recall the basic concepts of ratio and proportions, equations, and sequence and series.	K1
CO 2	explain indices and logarithms, linear inequalities, and permutations and combinations.	K2
CO 3	apply different quantitative models in solving business problems.	K3
CO 4	determine the solutions of the problems based on Sets, Relations, and Functions, and Differential and Integral Calculus.	K4
CO 5	evaluate the problems on sequence and series, and permutations and combinations.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	9	1	1	1
CO5	9	9	9	3	0	0	0
Total Contribution of COs to POs	45	45	45	39	8	8	8
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I (12 Hours)

Ratio and proportion, Indices and Logarithms:

Ratio and proportion and Time and work-related problems, Laws of Indices, Exponents and Logarithms and Anti Logarithms.

UNIT-II (12 Hours)

Equations and Linear Inequalities:

Equations: Linear Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Applications in Business related problems.

Linear Inequalities: Linear Inequalities in one and two variables and the solution space.

UNIT-III (12 Hours)

Permutations and Combinations:

Basic concepts of Permutations and combinations: Introduction - the factorial – permutations - results – circular – permutations - permutations with restrictions - Combinations with standard results.

UNIT-IV (12 Hours)

Sequence and Series:

Introduction Sequences – Series - Arithmetic and Geometric progression - Relationship between AM and GM and Sum of n terms of special series and Business Applications.

UNIT-V (12 Hours)

Sets, Relations, and Functions and Differential and Integral Calculus:

Sets - Relations and Functions - Basics of Limits and Continuity functions - Basic applications of Differential and Integral calculus in Business and Economics (Excluding the trigonometric applications).

Note: Problem: 80%; Theory: 20%

TEXT BOOK:

1. Navanitham. P.A.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

REFERENCE BOOKS:

1. CA. Vandana D Nagpal, (2024), “Foundation Course Study Material – Quantitative Aptitude”, Institute of Chartered Accountants of India, New Delhi.
2. Sundaresan and Jayaseelan, (2013)-“Introduction to Business Mathematics”, Sultan Chand Co& Ltd, New Delhi.
3. Sanchetti D.C and Kapoor V.K.(2011)- “ Business Mathematics” , Sultan Chand Co & Ltd, New Delhi.
4. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan(2015)-“A Text book of Business Mathematics - Himalaya Publishing House.

WEB REFERENCE:

1. https://www.icai.org/post.html?post_id=19139

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core :V Practical-I	24CPU05	COMPUTER APPLICATIONS PRACTICAL – I	24	-

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	-	-	-

PREAMBLE:

To explore the practical applications of Ms-Word, Ms-Excel and Ms Power point in business situations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Word, MS-Power point and MS-Excel.	K1
CO2	demonstrate the procedure of creating documents, slides and worksheets.	K2
CO3	make use of menus, wizards for formatting the document and apply formulae for mathematical operations.	K3
CO4	examine the features of mail merge and clip art in MS-Word and MS-Excel.	K4
CO5	evaluate the valid results of mathematical operations in MS-Excel and generate the report, chartsvarious effects of slideshow in MS-PowerPoint.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

Course Content:

MS-Word

(8 Hours)

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

MS-Excel

(8 Hours)

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary($GS = \text{Basic pay} + DA + HRA$)
 - Select a column and apply a formula to calculate Deduction($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare an Electricity Bills using MS-excel.

MS-PowerPoint

(8 Hours)

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – IV	Foundation : I	24FCU01	ENVIRONMENTAL STUDIES	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	--	50

PREAMBLE:

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Define environment, ecosystem, biodiversity, environmental pollution and social issues.	K1
CO2	Explain the natural resources, types of ecosystem, geographical classification of India, causes of environmental pollution and the problems related to the society.	K2
CO3	Identify the information related to environment and the resources to protect it.	K3
CO4	Analyze the classification of natural resources, energy flow in the ecosystem, threats to biodiversity, disaster management and the role of information technology in environment and human health.	K4
CO5	Assess the environmental issues with a focus on sustainability.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	1	1	3
CO4	9	9	9	9	1	1	3
CO5	9	9	3	3	1	1	3
Total Contribution of COs to POs	45	45	39	39	9	7	15
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3- Medium Correlation; 9 -High Correlation between COs and Pos.

Course Content:

UNIT I

(4 Hours)

Multidisciplinary Nature of Environmental Studies:

Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**- Meaning and Classification 4.**Food**-Meaning and Problems 5.**Energy**- Meaning, Forms and Types 6.**Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

UNIT II

(5 Hours)

Ecosystems – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon, Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

UNIT III

(5 Hours)

Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio-geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- Biodiversity at Global, National and Local Levels- India as a Mega-Diversity Nation- Hot-Spots of Biodiversity- Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts- Endangered and Endemic Species of India Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity.

UNIT IV

(5 Hours)

Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and landslides. **Environmental Ethics:** Issues and possible solutions- Climate change, global warming, acid rain, ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

UNIT V

(5 Hours)

Social Issues and the Environment: From Unsustainable to Sustainable development- Urban problems related to energy- Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns.

Human Population and the Environment: Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio-informatics.

REFERENCES

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Black well Science (TB)

SEMESTER – II

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: VI	24CPU06	ACCOUNTING - II	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to understand the

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recall the meaning of depreciation and amortisation, bill of exchange, partnership, LLP and Companies.	K1
CO2	outline the various methods of providing depreciation/ amortization, accounting treatment of bill of exchange and promissory note.	K2
CO3	compute the amount and rate of depreciation, accounting treatment of bill of exchange and promissory note.	K3
CO4	Analyse difference between profit and loss account and income and expenditure account, treatment of goodwill in admission, retirement and death of a partner.	K4
CO5	interpret the financial results of partnership and companies.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	1	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	33	45	15	11	5	15
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I (14 Hours)

Depreciation and Amortization:

Tangible and intangible assets - Meaning and difference – Depreciation – Concepts and meaning - methods of computation and accounting treatment of depreciation and amortization - change in depreciation method.

UNIT-II (14 Hours)

Bills of exchange and Promissory notes:

Meaning of bills of exchange and promissory notes and their accounting treatment - accommodation bills.

UNIT-III (14 Hours)

Financial Statements of Not-for-Profit Organizations and Accounts from Incomplete Records:

Significance and preparation of receipt and payment account, income and expenditure account and balance sheet - difference between profit and loss account and income and expenditure account - Accounts from Incomplete Records (excluding preparation of accounts based on ratios).

UNIT-IV (15 Hours)

Partnership and LLP Accounts:

Final accounts of partnership firms and LLPs - Admission, retirement and death of a partner including treatment of goodwill - Dissolution of partnership firms and LLPs including piecemeal distribution of assets.

UNIT-V (15 Hours)

Company Accounts:

Definition of shares and debentures - Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares - Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method) - Accounting for bonus issue and right issue.

Note: Theory 20 % and Problem 80 %.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publications, Chennai	2024

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	CA Vandana D Nagpal	Foundation Course Study Material Accounting Module – 1 and 2	Institute of Chartered Accountants of India, New Delhi	2024
2	Gupta.R.L & Radhaswamy.M	Advanced Accounting	S. Chand & Sons, New Delhi	2013
3	Jain.S.P and Narang.K.L	Financial Accounting – I	Kalyani Publishing House, New Delhi	2012
4	Maheswari.S.N	Financial Accounting	Vikas Publishing House Pvt Ltd, New Delhi	2012
5	Raman.B.S	Financial Accounting – II	United Publishers, Mangalore	2012

WEB REFERENCES:

1. https://boslive.icai.org/sm_chapter_details.php?p_id=1&m_id=1
2. https://boslive.icai.org/sm_chapter_details.php?p_id=1&m_id=2

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: VII	24CPU07	BUSINESS LAWS - II	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE

To equip the learners with basic provisions of various business Laws.

COURSE OUTCOME

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	demonstrate the basic knowledge in Sale of Goods Act, 1930, Indian Partnership Act, 1932, LLP Act, 2008, Indian Companies Act, 2013 and Negotiable Instruments Act, 1881.	K1
CO2	explain concepts of contract of sale, partnership, LLP, companies and negotiable instruments.	K2
CO3	apply the provisions of various Acts for entering into a valid business contract.	K3
CO4	examine the rights and duties of partners, essential features of company, types of share capital and its characteristics and classification of Instruments.	K4
CO5	evaluate the procedure for registration and dissolution of a firm , incorporation of LLP and differences of LLP with other forms of organizations and different provisions relating to Negotiation	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	1	1	3
CO2	9	9	9	1	1	1	3
CO3	9	9	9	1	1	1	3
CO4	9	3	9	3	1	1	3
CO5	9	3	9	3	1	1	3
Total Contribution of COs to POs	45	33	45	9	5	5	15
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT I (7 Hours)

The Sale of Goods Act, 1930:

The Sale of Goods Act, 1930 - Formation of the contract of sale - Conditions and Warranties - Transfer of ownership and Delivery of goods - Unpaid seller and his rights.

UNIT II (7 Hours)

Indian Partnership Act, 1932

The Indian Partnership Act, 1932: General Nature of Partnership – Relations of Partners - Rights and Duties of partners - Reconstitution of firms - Registration and Dissolution of a firm.

UNIT III (7 Hours)

The Limited Liability Partnership Act, 2008

The Limited Liability Partnership Act, 2008: Introduction-covering nature and scope - Essential features - Characteristics of LLP - Incorporation and Differences with other forms of organizations. The Companies Act, 2013.

UNIT IV (8 Hours)

The Companies Act, 2013

The Companies Act, 2013 - Essential features of company - Corporate veil theory - Classes of companies - Types of share capital - Incorporation of company - Memorandum of Association - Articles of Association - Doctrine of Indoor Management.

UNIT V (7 Hours)

The Negotiable Instruments Act, 1881

The Negotiable Instruments Act, 1881 - Meaning of Negotiable Instruments – Characteristics - Classification of Instruments - Different provisions relating to Negotiation - Presentment of Instruments - Rules of Compensation.

TEXT BOOK

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	2018

REFERENCE BOOKS

S.No	Authors	Title	Publishers	Year of Publication
1	CA. Vandana D Nagpal.	Foundation Course Study Material Business Laws	Institute of Chartered Accountants of India, New Delhi	2024
2	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2013
3	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	2010

WEB REFERENCE:

1. https://boslive.icai.org/sm_chapter_details.php?p_id=2&m_id=3

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : VIII	24CPU08	Business Economics - II	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To equip the learners with concepts and theories of Economics and to acquire the ability for addressing application-oriented issues.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO 1	Acquire an understanding of the three methods for measuring national income: the output method, the income method, and the expenditure method. Analyze the determination of equilibrium national income using the Keynesian cross model.	K1
CO 2	Comprehend the significance and function of public finance in the economy.	K2
CO 3	Grasp the role of the money market in the financial system and the broader economy.	K3
CO 4	Understand the structure and impact of major international trade agreements and analyze the benefits and challenges of economic integration and globalization on different countries and industries.	K4
CO 5	Comprehend the historical development of the Indian economy, from colonial times to post-independence economic reforms.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	9	3	3	1	1	1
Total Contribution of COs to POs	45	45	39	15	5	5	5
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I

(9 Hours)

Determination of National Income:

National income accounting – different concepts of national income – GDP – GNP – NNP – NDP – measurement of national income in India - Keynesian theory of determination of national income – two sector model – investment multiplier – three sector model – four sector model.

UNIT-II

(10 Hours)

Public Finance:

Introduction – role of government in an economic system – allocation function – redistribution function – stabilisation function – concept of market failure – public goods – incomplete information – government intervention: to minimise market power – to correct externalities – budget making – sources of revenue – public expenditure management – public debt management – types of budgets. Fiscal policy – types – instruments of fiscal policy – limitations – crowding out.

UNIT-III

(10 Hours)

Money Market:

Introduction – theories of demand for money – rationale of measuring money supply – sources of money supply – money multiplier – monetary policy – channels of monetary policy transmission – operating procedures and instruments.

UNIT-IV

(10 Hours)

International Trade:

Theories of International Trade – instruments of trade policy – tariffs – non-tariff measures- export related measures - trade negotiations – types of regional trade agreements – GATT – Uruguay round – WTO - exchange rate – foreign exchange market – devaluation Vs depreciation - international capital movements – types of foreign capital – overseas direct investment by Indian companies.

UNIT- V

(9 Hours)

Indian Economy:

Indian Economy – pre and post independence period - era of reforms – fiscal, monetary, financial and capital market reforms. New Industrial Policy. NITI Aayog. Current state of the Indian economy – secondary sector – tertiary sector.

REFERENCE BOOKS:

S. No	Authors	Title	Publishers	Year of Publication
1	CA. Vandana D Nagpal.	Foundation Course Study Material Business Economics	Institute of Chartered Accountants of India, New Delhi	2024
2	H.L.Ahuja	Macroeconomics. Theory and Policy.	S.Chand Publishing, New Delhi	2017
3	Dr.S.Sankaran	Macro Economics	Margham Publication, Chennai	2001
4	Seth .M.L	Macro Economics	Lakshmi Narain Agarwal Publications, Agra	2017
5	M.L.Jhingan	Macroeconomic Theory	Vrinda Publication S P LT , New Delhi	2016

6	C.Veeramani and R.Nagaraj	International Trade and Industrial Development in India	Orient BlackSwan Private Limited	2016
7	V.K.Puri S.K.Misra	Indian Economy	Himalaya Publishing House	2024

WEB REFERENCE:

1. https://www.icai.org/post.html?post_id=19141

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: IX Allied: II	24CPU09	BUSINESS STATISTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to learn the statistical methods and their applications in Commerce.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the meaning of measures of central tendency, correlation, regression and probability.	K1
CO2	explain the concept of diagrammatic representation of data, measures of central tendency, correlation, regression, and probability.	K2
CO3	apply various formulae to solve the problems on measures of central tendency, correlation, regression, and probability.	K3
CO4	analyze the relations between Mean Median, Mode, correlation and regression.	K4
CO5	evaluate the problems on measures of central tendency, correlation, regression, probability and theoretical distribution.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	1
CO4	9	9	9	9	3	3	1
CO5	9	9	9	9	3	3	0
Total Contribution of COs to POs	45	45	45	45	15	27	8
Weighted Percentage of COs Contribution to POs							

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content:

UNIT-I

(12 Hours)

Statistical Representation of Data:

Diagrammatic representation of data - Frequency distribution - Graphical representation of Frequency Distribution – Histogram - Frequency Polygon – Ogive - Pie-chart.

UNIT-II

(12 Hours)

Sampling:

Basic principles of sampling theory - comparison between sample survey and complete enumeration - some important terms associated sampling types of sampling - sampling and non-sampling errors.

UNIT-III

(12 Hours)

Measures of Central tendency and Dispersion:

Measures of Central Tendency and Dispersion: Mean – Median – Mode - Mean Deviation - Quartiles and Quartile Deviation - Standard Deviation - Co-efficient of Variation - Coefficient of Quartile Deviation.

UNIT-IV

(12 Hours)

Probability and Theoretical Distributions:

Independent and dependent events - mutually exclusive events – Total and Compound Probability and Bayes' theorem. Theoretical Distributions: Random variables - Discrete and Continuous Random variables - Expectation of a discrete random variable - Theoretical Distributions: Binomial Distribution, Poisson distribution – basic application and Normal Distribution – basic applications.

UNIT-V

(12 Hours)

Correlation, Regression and Index Numbers:

Scatter diagram - Karl Pearson's Coefficient of Correlation Rank Correlation - Regression lines - Regression equations – Regression coefficients. Index Numbers: Uses of Index Numbers - Problems involved in construction of Index Numbers - Methods of construction of Index Numbers - BSE SENSEX and NSE.

Theory – 20% ; Problems – 80%

TEXT BOOK:

1. Navnitham. PA.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

REFERENCE BOOKS:

1. CA. Vandana D Nagpal, (2024), “Foundation Course Study Material – Quantitative Aptitude”, Institute of Chartered Accountants of India, New Delhi.
2. Gupta. S.P. (2016) - “Statistical Methods”, Sultan Chand & Sons, New Delhi.
3. Vittal. P.R. (2013) - “Mathematical Statistics”, Margham Publishers, Chennai.

WEB REFERENCE:

1. https://www.icai.org/post.html?post_id=19139

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: V Practical: I	24FCU02	COMPUTER APPLICATIONS PRACTICAL – I	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	40	60	100

PREAMBLE:

To impart the skills to use Ms-Access & Internet.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Access	K1
CO2	demonstrate the procedure of creating database in MS-Access.	K2
CO3	make use of queries to filter the data in MS-Access	K3
CO4	Examine the features of Internet and E-mail account	K4
CO5	evaluate the valid results of queries in MS-Access and Internet	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	5
Weighted Percentage of COs Contribution							

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation;
9-High Correlation between COs and POs**

Course Content:

MS ACCESS

(12 Hours)

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product.

INTERNET

(12 Hours)

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – IV	Foundation: II	24FCU02	YOGA AND ETHICS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	--	50

PREAMBLE:

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic terminologies in yoga and value education	K1
CO2	demonstrate the importance of yoga, mental exercises, principles of life and components of values.	K2
CO3	apply the techniques of dynamic & mental exercises and philosophical values in real life	K3
CO4	classify the different types of asanas, stages of mind, analysis of thought, ethical values and social values.	K4
CO5	evaluate how the yoga and value education make a person strong both physically and mentally	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	13	11	15
Weighted Percentage of COs Contribution to POs							

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation;
9-High Correlation between COs and POs**

Course Content:

UNIT I : YOGA AND HEALTH (5 Hours)

Theory:

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya.

UNIT II : ART OF NURTURING THE MIND (5 Hours)

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

Practice: - Worksheet

UNIT III : PHILOSOPHY AND PRINCIPLES OF LIFE (5 Hours)

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice - Worksheet

UNIT IV : VALUE EDUCATION (Part-I) (5 Hours)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice - Worksheet

UNIT V : VALUE EDUCATION (Part-II) (4 Hours)

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

Practice - Worksheet

REFERENCE BOOKS:

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence' - Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.