



(For Candidates admitted in the academic year 2023-24)
HOLY CROSS COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI-620 002
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK
B.COM. GENERAL

Programme Outcomes (POs)

Upon completion of the B.Com. Degree Programme, the graduate will be able to

PO1 – Demonstrate ability and attitude to acquire knowledge and skills in the advancing global scenario to apply them effectively and ethically for professional and social development.

PO2 – Involve in research and innovative endeavours and share their findings for the wellbeing of the society.

PO3 – Work effectively in teams and take up leadership in multi-cultural milieu.

PO4 – Act with moral, ethical and social values in any situation.

PO5 – Excel as empowered woman to empower women.

PO6 – Participate in activities towards environmental sustainability goals as responsible citizens.

PO7 – Pursue higher studies in the related field of sciences and humanities.

PO8 – Exhibit business and accounting skills effectively for the betterment of business and economic environment.

PO9 – Exhibit entrepreneurial and professional skills for the sustainable development of an economy.

Programme Specific Outcomes (PSOs)

Upon completion of these courses the learner would

PSO1 – Demonstrate managerial and functional expertise in the fields of marketing, finance and human resource management.

PSO2 – Implement traditional and modern strategies and practices of banking, marketing, management principles, auditing and taxation and become successful entrepreneurs and professionals.

PSO3 – Develop competency in preparing financial statements using accounting principles, concepts and conventions.

(For Candidates admitted in the academic year 2023-24)
HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI -2
COURSE PATTERN – TANSCHÉ
SCHOOL OF MANAGEMENT STUDIES
B.COM. GENERAL

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
I	I	Language	General Tamil-I/ Hindi-I/ French-I	U23TL1GEN01/ U23HN1HIN01/ U23FR1FRE01	6	3	100
	II	English	General English-I	U23EL1GEN01	6	3	100
	III	Core Course-1	Financial Accounting-I	U23CO1CCT01	5	5	100
		Core Course-2	Principles of Management	U23CO1CCT02	5	5	100
		Elective-1 (Generic)	Business Communication/ Business Economics	U23CO1ECT01/ U23EC1ECT01	4	3	100
	IV	Skill Enhancement Course-1 (Non-Major Elective-1)	Basic Financial Accounting	U23CO1SET01	2	2	100
		Foundation Course-1	Fundamentals of Business Organisation and Management	U23CO1FCT01	2	2	100
		Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE2LVE01/ U23VE2LVC01/ U23VE2LVB01	-	-	-
			Total		30	23	700

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
II	I	Language	General Tamil-II/ Hindi-II/ French-II	U23TL2GEN02/ U23HN2HIN02/ U23FR2FRE02	5	3	100
	II	English	General English-II	U23EL2GEN02	5	3	100
	III	Core Course-3	Financial Accounting-II	U23CO2CCT03	6	5	100
		Core Course-4	Business Law	U23CO2CCT04	5	5	100
		Elective-2 (Generic)	Business Environment/ Insurance and Risk Management	U23CO2ECT02/ U23CO2ECT03	4	3	100
	IV	Skill Enhancement Course-2	Business Software – Tally/ Digital Marketing	U23CO2SEP02/ U23CO2SET03	2	2	100

	(Non-Major Elective- 2)						
	Skill Enhancement Course: 3	Sustainable Rural Development and Student Social Responsibility	U23RE2SET03	2	2	100	
	Online Course	Massive Open Online Course (MOOC)	U23EX2ONC01		2 Extra Credits	-	
	Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE2LVE01 U23VE2LVC01 U23VE2LVB01	1	-	-	
		Internship / Field Work / Field Project – 30 Hrs	U23EX2INT01		2 Extra Credits		
		Total		30	23 + 4	700	

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
III	I	Language	General Tamil-III/ Hindi-III/ French-III	U23TL3GEN03/ U23HN3HIN03/ U23FR3FRE03	5	3	100
	II	English	General English-III	U23EL3GEN03	5	3	100
	III	Core Course-5	Corporate Accounting-I	U23CO3CCT05	6	5	100
		Core Course -6	Company Law	U23CO3CCT06	6	5	100
		Elective-3 (Generic)	Business Mathematics and Statistics/ E-Commerce/ Business Statistics/ Economics of Tourism	U23CO3ECT04/ U23CO3ECT05/ U23BB3ECT03/ U23EC3ECT04	4	3	100
	IV	Skill Enhancement Course-4: (Entrepreneurial Skill)	Entrepreneurship Development	U23CO3SEP04	2	2	100
		Skill Enhancement Course-5: Industrial Relation	Investment Basics	U23CO3SET05	1	1	100
		Online Course	Massive Open Online Course (MOOC)	U23EX3ONC02		2 Extra Credits	-
		Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE4LVE02/ U23VE4LVC02/ U23VE4LVB02	1	-	-
			Total		30	22+2	700

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
IV	I	Language	General Tamil-IV/ Hindi-IV/ French-IV	U23TL4GEN04/ U23HN4HIN04/ U23FR4FRE04	5	3	100
	II	English	General English-IV	U23EL4GEN04	5	3	100
	III	Core Course- 7	Corporate Accounting-II	U23CO4CCT07	5	5	100
		Core Course -8	Principles of Marketing	U23CO4CCT08	5	5	100
		Elective-4 (Generic)	Financial Services/ Consumerism and Consumer Protection Operations Research/ Health Economics	U23CO4ECT06/ U23CO4ECT07/ U23BB4ECT04/ U23EC4ECT05	3	3	100
	IV	Skill Enhancement Course-6 (Discipline Specific)	MS Office for Commerce	U23CO4SET06	2	2	100
		Skill Enhancement Course-7 (Discipline Specific)	Business Software – Tally	U23CO4SEP07	2	2	100
		EVS	Environmental Studies	U23ES4EVST01	2	2	100
		Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE4LVE02 U23VE4LVC02 U23VE4LVB02	1	-	-
			Internship / Field Work / Field Project – 30 Hrs	U23EX4INT02		2 Extra Credits	
			Total		30	25+2	800

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
V	III	Core Course-9	Cost Accounting-I	U23CO5CCT09	5	4	100
		Core Course-10	Banking Law and Practice	U23CO5CCT10	5	4	100
		Core Course-11	Income Tax Law and Practice-I	U23CO5CCT11	5	4	100
		Core Course-12	Management Accounting	U23CO5CCT12	6	4	100
		Elective-5 (Discipline Specific)	Financial Management/ Indirect Taxation	U23CO5ECT08/ U23CO5ECT09	4	3	100
		Elective 6 (Discipline Specific)	Human Resource Management/ Office Management & Secretarial Practice	U23CO5ECT10/ U23CO5ECT11	4	3	100
	IV	Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE6LVE03 U23VE6LVC03 U23VE6LVB03	1	-	-
			Internship / Field Work / Field Project – 30 Hrs	U23EX4INT03	-	2	-
			Total		30	24	600

Semester	Part	Course	Title of the Course	Code	Hours	Credits	Marks
VI	III	Core Course-13	Cost Accounting-II	U23CO6CCT13	6	4	
		Core Course-14	Income Tax Law and Practice-II	U23CO6CCT14	6	4	
		Core Course-15	Project with Viva voce	U23CO6CCT15	5	4	
		Elective-7 (Discipline Specific)	Computer Applications in Business/ Entrepreneurial Development	U23CO6ECT12/ U23CO6ECT13	5	3	
		Elective-8 (Discipline Specific)	Spreadsheet for Business/ Spreadsheet for Business	U23CO6ECT14/ U23CO6ECT15	5	3	
	IV	SEC-8: Professional Competency Skill Enhancement Course	General awareness for Competitive Examination	U23CO6SET08	2	2	
		Extension	Extension Activity	U23EA6S0C01	-	1	
		Value Education	Ethics-1/ Catechism-1/ Bible Studies-1	U23VE6LVE03 U23VE6LVC03 U23VE6LVB03	1	2	
		RESCAPES	RESCAPES	U23EX6RES01	-	2 Extra Credits	
			Total		30	23+2	
		Grand Total		180	140+10		

SEC: Skill Enhancement Course

NME: Non-Major Elective

(For Candidates admitted in the academic year 2023-24)

Course Title	CORE COURSE-1 : FINANCIAL ACCOUNTING I
Code	U23CO1CCT01
Course Type	Theory
Semester	I
Hours/Week	5
Credits	5
Marks	100

CONSPECTUS

This course provides an insight into the fundamental aspects of financial accounting and application of the accounting principles in preparation of accounting records and financial statements.

COURSE OBJECTIVES

1. To understand the basic accounting concepts and accounting procedure.
2. To analyse the basis for calculating profits and financial status of sole trading concerns.
3. To familiarize with the accounting treatment of depreciation and bills of exchange.
4. To apply the methods of calculating profit for accounting from incomplete records.
5. To gain knowledge on the accounting treatment of royalty and insurance claims.

UNIT I - FUNDAMENTALS OF FINANCIAL ACCOUNTING 15 HRS

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books – Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

Extra Reading/Keywords: *Latest developments in the field of Accountancy*

UNIT II - FINAL ACCOUNTS 15 HRS

Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading and Profit and Loss Account and Balance Sheet with Adjustments.

Extra Reading/Keywords: *Presentation of financial statements of different business entities*

UNIT III - DEPRECIATION AND BILLS OF EXCHANGE 15 HRS

Depreciation - Meaning – Objectives – Accounting Treatment - Types - Straight Line Method – Diminishing Balance Method – Conversion Method - Units of Production Method – Cost Model vs Revaluation.

Bills of Exchange – Definition – Specimens – Discounting of Bill – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

Reading/Keywords: *Annuity Method, Revaluation Method, Accommodation bills*

UNIT IV - ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY SYSTEM **15 HRS**

Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final accounts by Conversion method.

Extra Reading/Keywords: *Capital Comparison*

UNIT V - ROYALTY AND INSURANCE CLAIMS **15 HRS**

Royalty - Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims – Calculation of Claim Amount - Average Clause (Loss of Stock only)

Extra Reading/Keywords: *Recoupment, Accounting entries for fire insurance claims.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

THEORY 20% & PROBLEMS 80%

TEXT BOOKS

1. Jain S. P. and Narang K. L. (2018), Financial Accounting- I, Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. (2018), Financial Accounting, Vikas Publications, Noida.
3. Shukla, Grewal and Gupta, (2017), Advanced Accounts, Volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and Gupta R.L. (2022), Advanced Accounting, Sultan Chand, New Delhi.
5. Gupta R.L. and Gupta V.K., (2021), Financial Accounting, Sultan Chand, New Delhi.

SUGGESTED READINGS

1. Arulanandan and Raman., (2022), Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , (2016), Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, (2004), Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, (2022), Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017), Accounting: Text and Cases. McGraw-Hill Education, Noida.

WEB REFERENCES

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Remember the basic concepts relating to financial accounting, various accounting records and procedure.	K1
CO2	Discuss the accounting principles and the procedures for transactions relating to preparation of final accounts, bills, royalty accounts and insurance claims.	K2
CO3	Demonstrate accounting skills in presenting the accounting information and financial statements.	K3
CO4	Examine the accounting records and final accounts to verify the correctness of accounting entries and procedures.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	M	L	L	M	L	L	H	H	H
CO-2	M	L	L	M	L	L	H	H	H
CO-3	H	L	L	M	L	L	H	H	H
CO-4	H	H	L	M	L	L	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H

(For Candidates admitted in the academic year 2023-24)

Course Title	CORE COURSE-2 : PRINCIPLES OF MANAGEMENT
Code	U23CO1CCT02
Course Type	Theory
Semester	I
Hours/Week	5
Credits	5
Marks	100

CONSPECTUS

This course aims to provide an understanding about the various functions of business management and to give exposure on the skills required to start and manage a business.

COURSE OBJECTIVES

1. To understand the basic management concepts and functions.
2. To know the various techniques of planning and decision-making.
3. To familiarize with the concepts of organisation structure.
4. To gain knowledge about the various components of staffing.
5. To analyse the control techniques of management.

UNIT I - INTRODUCTION TO MANAGEMENT

15 HRS

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

Extra Reading /Keywords: *Scientific management, POSDCORB*

UNIT II - PLANNING

15 HRS

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.

Extra Reading /Keywords: *Management by Wandering Around (MBWA)*

UNIT III - ORGANIZING

15 HRS

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.

Extra Reading /Keywords: *Span of Attention*

UNIT IV - STAFFING

15 HRS

Introduction - Concept of Staffing - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test – Interview – Training: Need – Types – Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Extra Reading/Keywords: *Gamification Techniques in recruitment process*

UNIT V - DIRECTING

15 HRS

Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Extra Reading /Keywords: *Performance Indicator, Social Cognitive Theory*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXTBOOKS

1. Gupta.C.B, - Principles of Management, (2017), Sultan Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, (2020), Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. Tripathi P.C.& Reddy P.N, (2012), Principles of Management. Tata McGraw, Hill, Noida.
4. Prasad L.M., Principles of Management, (2020), S. Chand & Sons Co. Ltd, New Delhi.
5. Sharma R.K., Shashi K. Gupta, Rahul Sharma, (2017), Business Management, Kalyani Publications, New Delhi.

SUGGESTED READINGS

1. Sundhar K, (2014), Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, (2020), Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffin, (2012), Management Principles and Applications, Cengage learning, India.

4. Mintzberg H. (1997), The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. (2003), Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

WEB REFERENCES

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Summarise the various functions of management and recall the concepts and principles concerning various functions of management.	K1
CO-2	Understand the various procedures, techniques and theories of managerial functions.	K2
CO-3	Develop managerial skills required in managing any organisation in an efficient manner.	K3
CO-4	Analyse the managerial practices adopted in different business units.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	H	H	M	H	M	H	M	H
CO 2	H	H	M	M	H	M	H	H	H
CO 3	H	M	H	M	M	M	H	H	H
CO 4	H	H	H	M	H	M	H	M	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H

(For Candidates admitted in the academic year 2023-24)

Course Title	SKILL ENHANCEMENT COURSE-1 : BASIC FINANCIAL ACCOUNTING
Code	U23CO1SET01
Course Type	Theory
Semester	I
Hours/Week	2
Credits	2
Marks	100

CONSPECTUS

This course provides an insight into the fundamental aspects of financial accounting and application of the accounting principles in preparation of accounting records and financial statements.

COURSE OBJECTIVES

1. To understand the accounting concepts and conventions.
2. To remember the accounting procedure for preparing trial balance.
3. To analyze the procedure for preparing bank reconciliation statement.
4. To apply the accounting procedure in preparing the final accounts of a sole trader.
5. To familiarize the concepts and procedures in Tally.

UNIT – I INTRODUCTION TO ACCOUNTING

6 HRS

Accounting – Principles – Concepts and Conventions - Double entry system of accounting - Book keeping.

Extra Reading /Keywords: *Day book, Journal proper*

UNIT – II BASIC BOOKS OF ACCOUNTS

6 HRS

Sole-proprietorship – Closing of Books of Accounts and Preparation of Trial Balance - Classification and Rectification of Errors.

Extra Reading /Keywords: *Rectification after the preparation of final accounts*

UNIT – III BANK RECONCILIATION STATEMENT

6 HRS

Bank Reconciliation Statement: Need – Meaning – Preparation of Bank Reconciliation Statement.

Extra Reading/Keywords: *Bank statement*

UNIT – IV FINAL ACCOUNTS

6 HRS

Preparation of Final Accounts: Trading and Profit and Loss Account – Balance Sheet.

Extra Reading /Keywords: *Ancillary accounts*

UNIT –V INTRODUCTION TO TALLY

6 HRS

Computerised Accounting – Introduction to architecture of Tally - Features – Advantages - Functional Keys and Calculation.

Extra Reading/Keywords: *Computerised Accounting*

Note: Texts given in the Extra reading/Keywords must be tested only through assignment and seminar.

THEORY 20% & PROBLEM 80%

TEXT BOOKS

1. Reddy. T.S and Hari Prasad Reddy. Y, (2018), Financial and Management Accounting, Margham Publications Chennai
2. Reddy .T.S Murthy, Financial Accounting, (2018), Margham Publications Chennai
3. Rajni Sofat, PreetiHiro,(2010), Basic Accounting, PHI Learning.
4. Nishat Azmat, Andy Lymer,(2016), Basic Accounting, Mobius.
5. John J. Wild, Barbara Chiappetta, Ken Shaw,(2016), Fundamental Accounting Principles, Mc Graw Hill.
6. ICAR and D Team, (2018) Tally 9, New Delhi, Vikas Publishing House Pvt. Ltd.

SUGGESTED READINGS

1. Gupta. T.L. and Radhaswamy M, (2009), Advanced Accounting, Sultan Chand and Sons.
2. Shukla and Grewal, (2008)Advanced Accounting, Sahithya Bhawan Publications, 51st Edition
3. Maheswari. S.N., (2018), Financial Accounting, Vikas Publishing House, 6th Edition.
4. Jain,S.P. and Narang K.L,(2016), Advanced Accounting, Kalyani Publishers.
5. Mukesh Mahajan, P.S.Gills, V.P. Sharma and H.S.Punia, (2001), Fundamentals of Accountancy, Unistar Books, Chandigarh.
6. Asok K Nadhani (2018), Tally ERP. 9 Training Guide, New Delhi: BPB Publications.
7. Gaurav Agrawal (2021), Tally Prime with GST book Digital Mumeen Ji, 1st edition.

WEB REFERENCES

1. <https://www.accounting.com/resources/students/>
2. <https://www.cipfa.org>
3. <https://www.accountingcoach.com/>
4. <https://icmai.in/icmai/>
5. <https://www.business.com/>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts of accounting.	K1
CO-2	Explain the procedures for preparation of subsidiary books and final accounts of sole trader.	K2

CO-3	Apply the principles of double entry system in preparing accounting records and final accounts.	K3
CO-4	Examine the accounting records to verify the correctness of accounting entries and procedures.	K4

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	L	M	L	M	M	H	H	M
CO 2	H	L	M	H	M	L	H	H	M
CO 3	H	L	H	H	M	L	H	H	M
CO 4	M	L	H	H	L	L	H	H	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	M	H
CO 2	H	M	H
CO 3	H	M	H
CO 4	H	H	H

(For Candidates admitted in the academic year 2023-24)

Course Title	FOUNDATION COURSE-1 : FUNDAMENTALS OF BUSINESS ORGANISATION AND MANAGEMENT
Code	U23CO1FCT01
Course Type	Theory
Semester	I
Hours/Week	2
Credits	2
Marks	100

CONSPECTUS

This course aims to provide an understanding about the basic concepts of business organization and management, role of government and its interventions in business.

COURSE OBJECTIVES

1. To understand the basic concepts of business, its nature and division.
2. To know the various forms business organisation.
3. To gain knowledge on public sector enterprises and the reason for government interventions in business.
4. To familiarise with the managerial functions of business organisation.
5. To analyse contemporary issues in management of business organisation.

UNIT I - BUSINESS SYSTEM

6 HRS

Nature of Business – Division of business – Business system - Management of business - Relationship between organisation and management - Evolution of business.

Extra Reading/Keywords: *Role of profit in business*

UNIT II - FORMS OF BUSINESS ORGANISATION

6 HRS

Sole proprietorship – Joint Hindu Family - Partnership – Joint Stock Company – Limited Liability Partnership - Co-operative organisation - Multi-National Companies – Choice of form of organisation.

Extra Reading/Keywords: *Mergers and Acquisitions*

UNIT III - GOVERNMENT AND BUSINESS

6 HRS

Public Enterprises – Rationale behind public enterprises – Forms of Public enterprise – Government interventions in Business – Social responsibility of business.

Extra Reading/Keywords: *Role of business taxation*

UNIT IV - MANAGERIAL FUNCTIONS OF BUSINESS ORGANISATION 6 HRS

Managerial functions of business organization - Relationship between planning, organising, directing and controlling. Human Resource functions of management - Production and Marketing functions of management – Financial functions of management.

Extra Reading/Keywords: *Principles of Management*

UNIT V - CONTEMPORARY ISSUES IN MANAGEMENT OF BUSINESS ORGANISATION 6 HRS

Contemporary issues in management of business organisations - Business formats - Bricks and Mortar, Brick and Click, Franchising location, Turnkey Project and Management Contracts. Mode of business performance - Freelancing, Flexi-time and Work from Home, Co-sharing/co-working. Scale of operation of business organizations - Micro, Small, Medium Enterprises (MSME) and Large Enterprises – Launching of business enterprise – Startups.

Extra Reading/Keywords: *Government assistance to MSME*

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Bhushan Y.K., (2022) Business Organization and Management, Sultan Chand and Sons, New Delhi.
2. Gupta O. P. (2022) Business Organization and Management, SBPD Publications

SUGGESTED READINGS

1. Balaji C. D . & Prasad G., (2016) Business Organisation, Margham Publications.
2. Bhatia R. C., (2012) Business Organization and Management, Atlantic Publications.
3. Tulsian. P.C. and Vishal Pandey (2009), Business Organization and Management, Pearson Education Publications, New Delhi.
4. Shukla M.C., (2010) Business Organization and Management, Sultan Chand and Sons, New Delhi.
5. Peter F. Drucker (2020). Management Challenges for the 21st Century: Harper Collin Publishers Inc., New York, 10022.

WEB REFERENCES

- 1.http://ebooks.lpude.in/management/mba/term_1/DCOM105_DCOM402_DMGT105_D MGT401_BUSINESS_ENVIRONMENT.pdf
- 2.https://oms.bdu.ac.in/ec/admin/contents/86_16CCCA3_2020052911264994.pdf
- 3.<https://www.lpude.in/academics/online-study-material-for-management.php>
- 4.https://oms.bdu.ac.in/ec/admin/contents/86_16CCCA3_2020052911264994.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the nature, scope, various forms and managerial functions of business organisation and the role of government in business.	K1
CO-2	Understand the contemporary issues in management of business organisations and the reason of the intervention of government in business.	K2
CO-3	Identify the steps involved in starting different forms of business and social responsibility of business.	K3
CO-4	Examine the benefits and drawbacks of various forms of business and the role of government in the development of industries.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	H	H	H	M	H	M	H	H
CO 2	H	H	H	H	M	H	M	H	H
CO 3	H	H	H	H	M	H	M	H	H
CO 4	H	H	H	H	M	H	M	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	L
CO 2	H	H	L
CO 3	H	H	L
CO 4	H	H	L

(For Candidates admitted in the academic year 2023-24)

Course Title	CORE COURSE-3 : FINANCIAL ACCOUNTING II
Code	U23CO2CCT03
Course Type	Theory
Semester	II
Hours/Week	6
Credits	5
Marks	100

CONSPECTUS

To provide knowledge of accounting for hire purchase system, branch and departmental accounts and to develop skills in the preparation of partnership accounts.

COURSE OBJECTIVES

1. To understand the methods of accounting for hire purchase and instalment system.
2. To gain knowledge related to branch and departmental accounts.
3. To apply the accounting procedures relating to admission and retirement of partners.
4. To apply the accounting procedures concerning dissolution of partnership firms.
5. To know the requirements of accounting standards.

UNIT I - HIRE PURCHASE AND INSTALMENT SYSTEM 18 HRS

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account. Instalment System - Calculation of Profit.

Extra Reading /Keywords: *Hire purchase system, Instalment purchase system.*

UNIT II - BRANCH AND DEPARTMENTAL ACCOUNTS 18 HRS

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-departmental Transfer at Cost or Selling Price.

Extra Reading /Keywords: *Whole sale branch system, Foreign branches.*

UNIT III - PARTNERSHIP ACCOUNTS - I 18 HRS

Partnership Accounts: – Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

Extra Reading /Keywords: *Retirement of two or more Partners.*

UNIT IV - PARTNERSHIP ACCOUNTS - II 18 HRS

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment. Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Extra Reading /Keywords: *Dissolution procedures*

UNIT V - ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

(THEORY ONLY)

18 HRS

Objectives and Uses of Financial Statements - Role of Accounting Standards - Development of Accounting Standards in India. Role of International Financial Reporting Standards (IFRS) - IFRS Adoption Vs Convergence Implementation Plan in India - Ind AS - An Introduction - Difference between Ind AS and IFRS.

Extra Reading /Keywords: *Indian Accounting Standards, International Accounting Standards.*

THEORY 35% & PROBLEMS 65%

TEXT BOOKS

1. Radhaswamy and Gupta, R.L., (2022), Advanced Accounting, Sultan Chand, New Delhi.
2. Shukla M.C., Grewal T.S. and Gupta S.C., (2018), Advanced Accounts, S Chand Publishing, New Delhi.
3. Gupta R.L. and Gupta V.K., (2021), Financial Accounting, Sultan Chand, New Delhi.
4. Jain S. P and Narang K. L., (2018), Financial Accounting- I, Kalyani Publishers, New Delhi.
5. Reddy T.S. and Murthy A., (2023), Financial Accounting, Margham Publishers, Chennai.

SUGGESTED READINGS

1. Maheswari S.N., (2018), Financial Accounting, Vikas Publications, Noida.
2. Arulanandam and Raman, (2022), Advanced Accountancy, Himalaya Publications, Mumbai.
3. Tulsian, (2016), Advanced Accounting, Tata McGraw Hill, India.
4. Dalston L. Cecil & Jenitra L. Merwin. (2018). Financial Accounting. Learntech Press Trichy.

WEB REFERENCES

1. <https://ncert.nic.in/ncerts/l/leac102.pdf>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://corporatefinanceinstitute.com/resources/accounting/what-are-ifrs-standards/>
4. https://live.icai.org/bos/vcc/pdf/Hire_purchase_and_Installment_purchases.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Recall the terms and concepts of branch, hire purchase and partnership accounts and role of Accounting Standards.	K1
CO2	Describe the accounting procedure for hire purchase and instalment system, branch, departments and partnership firms.	K2
CO3	Apply the acquired knowledge in the preparation of accounts relating to different business enterprises.	K3
CO4	Examine the different procedures relating to preparation of financial accounts and their utility.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	M	L	H	M	L	H	H	L
CO-2	H	M	L	H	M	L	M	H	M
CO-3	H	M	L	H	M	L	H	H	M
CO-4	H	M	L	H	M	L	M	H	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	L	H
CO-2	H	L	M
CO-3	H	H	L
CO-4	H	M	L

(For Candidates admitted in the academic year 2023-24)

Course Title	CORE COURSE-4 : BUSINESS LAW
Code	U23CO2CCT04
Course Type	Theory
Semester	II
Hours/Week	5
Credits	5
Marks	100

CONSPECTUS

The course provides an understanding of the fundamental concepts and the necessary analytical skills to solve issues arising in real life situations relating to the Indian Contract Act and Sale of Goods Act.

COURSE OBJECTIVES

1. To know the nature and objectives of Indian Contract Act and the essentials of valid contract.
2. To gain knowledge on performance contracts.
3. To be acquainted with the provisions of the law of Indemnity and Guarantee.
4. To make aware of the essentials of Bailment and Pledge.
5. To understand the provisions relating to Sale of Goods Act.

UNIT I - ELEMENTS OF CONTRACT

15 HRS

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

Extra Reading /Keywords: *Case studies relating to essentials of contract.*

UNIT II - PERFORMANCE OF CONTRACT

15 HRS

Meaning of Performance, Offer to Perform, Devolution of Joint Liabilities and Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of Contract - Termination and Discharge of Contract - Quasi Contract.

Extra Reading /Keywords: *Any three recent case studies on Breach of Contract.*

UNIT III - CONTRACT OF INDEMNITY AND GUARANTEE

15 HRS

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

Extra Reading /Keywords: *Case laws relating to surety in India, Cyber laws in India.*

UNIT IV - BAILMENT AND PLEDGE

15 HRS

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Extra Reading /Keywords: *Case studies on pledge.*

UNIT V - SALE OF GOODS ACT, 1930

15 HRS

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and Duties of buyer - Rights of an Unpaid Seller.

Extra Reading /Keywords: *Auction sale.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXTBOOKS

1. Kapoor N.D, (2019) Business Laws, Sultan Chand and Sons, New Delhi.
2. Shusma Arora, (2022), Business Law, Taxmann, New Delhi.
3. Kuchhal M C and Vivek Kuchhal, (2018), Business law, S Chand Publishing, New Delhi.

SUGGESTED READINGS

1. Gulshan S.S., Kapoor G. K. (2018), Business Law Including Company Law, New Delhi: New Age International Publishers
2. T.R.Desai (2016), Law relating to Tenders and Government contracts, New Delhi, Universal Law Publishing Company.
3. Balachandran .V & Thothadri .S, (2021), Business Law, Vijay Nicole Imprints Pvt. Ltd., Chennai
4. Tejpal Sheth, (2017), Business Law, Pearson Education, Chennai

WEB REFERENCES

1. <https://resource.cdn.icai.org/66552bos53754-p2-cp1u1.pdf>
2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P5_new.pdf
3. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_2.pdf
4. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic definitions in Indian Contract Act and Sale of Goods Act.	K1
CO-2	Explain the provisions relating to essentials of a valid contract and sale of goods.	K2
CO-3	Apply the provisions relating to business law to solve problems in real life situations.	K3
CO-4	Examine the issues relating to contracts and sale of goods.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	L	M	L	M	L	H	M	H
CO 2	H	L	M	M	M	M	H	M	H
CO 3	H	L	M	H	M	H	H	H	H
CO 4	H	L	M	H	M	H	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	L	M
CO 2	H	L	M
CO 3	H	M	M
CO 4	H	M	M

(For Candidates admitted in the academic year 2023-24)

Course Title	ELECTIVE COURSE 2 - BUSINESS ENVIRONMENT
Code	U23CO2ECT02
Course Type	Theory
Semester	II
Hours/Week	4
Credits	3
Marks	100

CONSPECTUS

To provide an overview of business environment and the elements of global business environment and its implications.

COURSE OBJECTIVES

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social and Cultural Environments.
4. To familiarize the role of Economic Environment.
5. To analyse the trends in Technological Environment.

UNIT I - INTRODUCTION TO BUSINESS ENVIRONMENT 12 HRS

The Concept of Business Environment - Nature and Significance – Elements of Environment - Brief Overview of Political, Cultural, Legal, Economic and Social Environments and their Impact on Business and Strategic Decisions.

Extra Reading /Keywords: *e business, e business environment.*

UNIT II - POLITICAL ENVIRONMENT 12 HRS

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

Extra Reading /Keywords: *e EPA, Intellectual Property Management.*

UNIT III - SOCIAL AND CULTURAL ENVIRONMENT 12 HRS

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

Extra Reading /Keywords: *e Business Ethics, e Business Culture.*

UNIT IV - ECONOMIC ENVIRONMENT 12 HRS

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

Extra Reading /Keywords: *Knowledge based economy, e budgets.*

UNIT V - TECHNOLOGICAL ENVIRONMENT

12 HRS

Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.

Extra Reading /Keywords: *Factors influencing technological environment.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXTBOOKS

1. Gupta, C. B. (2018), Business Environment, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam, (2019), Business Environment, Himalaya Publishing House, Mumbai.
3. Aswathappa K. (2019), *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

SUGGESTED READINGS

1. Balaji.C.D (2017), *Business Environment*, Margham Publication, Chennai.
2. Sankaran. S. (2017), *Business Environment* – 3rd ed, Margham Publication, Chennai.
3. Justin Paul (2018), Business Environment, McGraw Hill Education, New Delhi.

WEB REFERENCES

1. www. <https://www.niti.gov.in>
2. www. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
3. www. <https://ximb.edu.in>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of business environment and various factors that influence the environment.	K1
CO-2	Describe the elements of economic, political, cultural, social and technological environment of the business.	K2
CO-3	Apply the regulations related to business environment.	K3
CO-4	Assess the impact of environmental factors on business.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	L	L	M	M	L	H	M	H	M
CO 2	L	L	M	M	L	H	M	H	M
CO 3	L	L	M	M	L	H	M	H	M
CO 4	L	L	M	M	L	H	M	H	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	H	L
CO 2	M	H	L
CO 3	M	H	L
CO 4	M	H	L

(For Candidates admitted in the academic year 2023-24)

Course Title	ELECTIVE COURSE 2 – INSURANCE AND RISK MANAGEMENT
Code	U23CO2ECT03
Course Type	Theory
Semester	II
Hours/Week	4
Credits	3
Marks	100

CONSPECTUS

To provide an overview of contract of insurance and the process of risk management.

COURSE OBJECTIVES

1. To know the concepts and principles of contract of insurance.
2. To understand the basic concepts of life insurance.
3. To gain knowledge on the principles of general insurance.
4. To analyse the risk management process.
5. To analyse the role of Insurance Regulatory and Development Authority.

UNIT I - INTRODUCTION TO INSURANCE

12 HRS

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

Extra Reading /Keywords: *LIC and GIC*

UNIT II - LIFE INSURANCE

12 HRS

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

Extra Reading /Keywords: *Policy document*

UNIT III - GENERAL INSURANCE

12 HRS

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

Extra Reading /Keywords: *Crop insurance, Mobile phone insurance*

UNIT IV - RISK MANAGEMENT

12 HRS

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.

Extra Reading /Keywords: *Types of risk*

UNIT V - IRDA ACT, 1999

12 HRS

Insurance Regulatory and Development Authority– Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA Act, 1999– Exposure/Prudential Norms - Summary Provisions of related Acts.

Extra Reading /Keywords: *Insurance agent, Insurance ombudsman*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Neeti Gupta, Anuj Gupta and Abha Chopra (2018), Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Mishra M.N. and Mishra S.B. (2016), Insurance Principles and Practice, S Chand Publishers, New Delhi.
3. Michel Crouhy, (2014), The Essentials of Risk Management, McGraw Hill, Noida.
4. Thomas Coleman, (2011), A Practical Guide to Risk Management, CFA, India.

SUGGESTED READINGS

1. John C.Hull, (2015), Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2. Gupta. P.K., (2011), Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Sunilkumar, (2017), Insurance and Risk Management, Golgatia publishers, New Delhi.
4. Nalini PravaTripathy, Prabir Paal, (2016), Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly (2002), Insurance Management, New Age International Publishers.

WEB REFERENCES

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts and principles of insurance	K1
CO-2	Describe the role of life insurance and general insurance business and insurance regulatory authorities.	K2
CO-3	Analyse the regulations related to insurance business and assessment of risk and insurance claims.	K3
CO-4	Assess the role of insurance in economic development.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	H	M	M	M	M	M	H	M
CO 2	H	H	M	M	M	M	M	H	M
CO 3	H	H	M	M	M	M	M	H	M
CO 4	H	H	M	M	M	M	M	H	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	H	L
CO 2	M	H	L
CO 3	M	H	L
CO 4	M	H	L

(For Candidates admitted in the academic year 2023-24)

Course Title	SKILL ENHANCEMENT COURSE 2 (NON-MAJOR ELECTIVE 2) – BUSINESS SOFTWARE - TALLY
Code	U23CO2SEP02
Course Type	Practical
Semester	II
Hours/Week	2
Credits	2
Marks	100

CONSPECTUS

This course aims to equip the learners with the practical skills of Tally.

COURSE OBJECTIVES

1. To understand the concepts of computerised accounting and architecture of Tally.
2. To apply the procedures for entering different types of vouchers.
3. To analyse final accounts with adjustments.
4. To understand the preparation of stock ledger.
5. To analyse accounting for cost centre and cost category.

UNIT- I INTRODUCTION

6 HRS

Computerised Accounting – Meaning – Importance of Computerised accounting – Computerised accounting Vs Manual accounting. Introduction to architecture of Tally – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers.

Extra Reading /Keywords: *Computerised Accounting.*

UNIT - II VOUCHING

6 HRS

Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt vouchers, Payment vouchers – Role and importance of function keys.

Extra Reading /Keywords: *Function keys and Vouchers.*

UNIT- III FINAL ACCOUNTS

6 HRS

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet, Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

Extra Reading /Keywords: *Final Accounts with adjustments*

UNIT- IV INVENTORIES

6 HRS

Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher or purchase orders – Sales orders – Customer and supply analysis – Extracting simple reports and graphs with Tally accounting package.

Extra Reading /Keywords: *Inventories, Stock vouchers*

UNIT- V COST CENTRE

6 HRS

Introduction to Cost – Creation of cost category – Cost centre category – Editing and deleting cost centre - Usage of cost category and cost centre in voucher entry. Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Extra Reading /Keywords: *Cost centre and Cost category.*

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of Computerised accounting and Tally software	K1
CO-2	Identify the types of vouchers and procedure for preparing final accounts, inventory accounting, cost centers and cost categories.	K2
CO-3	Construct the final accounts with adjustments and create vouchers and inventory accounts and bill wise details of cost categories.	K3
CO-4	Demonstrate accounting skills and analytical skills in using Tally software.	K4

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse

TEXT BOOK

ICAR and D Team, (2018) Tally 9, Vikas Publishing House Pvt. Ltd, New Delhi.

SUGGESTED READINGS

1. Asok K Nadhani (2018), Tally ERP. 9 Training Guide, BPB Publications, New Delhi.
2. Vikas Gupta (2020), Tally ERP with GST in simple steps, DT Editorial Services, New Delhi.
3. Vikas Gupta (2018) Comdex Tally. ERP .9 Dreamtech Press, New Delhi.
4. Srinivasa Vallaban (2019) Computer Applications in Business, Sultan Chand & Sons, New Delhi.

WEB REFERENCES

1. <https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/>
2. <https://tallysolutions.com/learning-hub/>
3. https://help.tallysolutions.com/article/Tally.ERP9/Voucher_Entry/Accounting_Vouchers/Voucher_Entry_in_Tally.htm#:~:text=A%20voucher%20is%20a%20document,financial%20position%20of%20the%20company.

Note: Learners are advised to use latest edition of books.

COMPUTER PRACTICAL FOR BUSINESS SOFTWARE - FOR EXTERNAL EVALUATION

- Petty Cash Entries, Subsidiary Books
- Accounts Only – Accounts with Inventory
- Accounts with Inventory Tax Initialize
- Stock Categories
- Cost Centre
- Cost Categories
- Stock Journal
- Balance Sheet
- Final Accounts Without Adjustments
- Final Accounts With Adjustments
- Order Processing
- Price List
- Bill-wise Details
- Bank Reconciliation Statement
- Interest Calculation

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO -1	H	L	M	L	L	L	H	M	M
CO -2	H	L	M	L	L	L	H	M	M
CO -3	H	L	M	L	L	L	H	M	M
CO -4	H	L	M	L	L	L	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO -1	M	H	M
CO -2	H	H	H
CO -3	H	H	H
CO -4	H	H	H

(For Candidates admitted in the academic year 2023-24)

Course Title	SKILL ENHANCEMENT COURSE-2 (NON-MAJOR ELECTIVE- 2) : DIGITAL MARKETING
Code	U23CO2SET03
Course Type	Theory
Semester	II
Hours/Week	2
Credits	2
Marks	100

CONSPECTUS

To provide an overview of various aspects of digital marketing and the road map for successful digital marketing strategies.

COURSE OBJECTIVES

1. To assess the evolution of digital marketing.
2. To appraise the dimensions of online marketing mix.
3. To infer the techniques of digital marketing.
4. To analyse online consumer behavior.
5. To interpret data from social media and evaluate game based marketing.

UNIT I - INTRODUCTION TO DIGITAL MARKETING

6 HRS

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges.

Extra Reading / Keywords: *Website Planning and Creation, Marketing Automation*

UNIT II - ONLINE MARKETING MIX

6 HRS

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions.

Extra Readings / Keywords: *Content marketing, Web analytics*

UNIT III - DIGITAL MEDIA CHANNELS

6 HRS

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing - Metaverse marketing.

Extra Reading / Keywords: *Search engine optimization, Social media marketing*

UNIT IV - ONLINE CONSUMER BEHAVIOUR

6 HRS

Online consumer behaviour – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process.

Extra Reading / Keywords: *Digital media planning, Design essentials*

UNIT V - ANALYTICS AND GAMIFICATION

6 HRS

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Extra Reading / Keywords: *Blogging, Video marketing*

TEXT BOOKS

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education, Noida.

SUGGESTED READINGS

1. Chuck Hemann and Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education, Noida.
2. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
3. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
4. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

WEB REFERENCES

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Recall the concepts and dynamics of digital marketing.	K1
CO2	Describe online marketing mix, various digital channels, econsumer behaviour and digital analytics.	K2
CO3	Apply the process of digital marketing and digital analytics for different business entities.	K3
CO4	Examine the marketing practices in digital platform.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	M	L	H	M	L	H	H	L
CO-2	H	M	L	H	M	L	M	H	M
CO-3	H	M	L	H	M	L	H	H	M
CO-4	H	M	L	H	M	L	M	H	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	L	H
CO-2	H	L	M
CO-3	H	H	L
CO-4	H	M	L