

**St. Mary's College (Autonomous), Thoothukudi**  
**UG Course Structure (2024-2027)**

**B.Com**  
**Semester – I**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	24ULTA11		6	3	40	60	100
	French	24ULFA11						
II	General English	24UGEN11		6	3	40	60	100
III	Core - I	24UCOC11	Financial Accounting -I	5	5	40	60	100
	Core - II	24UCOC12	Business Organisation	5	4	40	60	100
	Generic Elective (Allied) -I	24UCOE11	Business Communication	4	3	40	60	100
IV	Skill Enhancement Course –I (Discipline Specific Elective)	24UCOSE1	M.S. Office Tools	2	2	20	30	50
	Ability Enhancement Course -I	24UCOA11	Value Education	2	2	20	30	50
<b>Total</b>				<b>30</b>	<b>22</b>			

**Semester – II**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	24ULTA21		6	3	40	60	100
	French	24ULFA21						
II	General English	24UGEN21		6	3	40	60	100
III	Core- III	24UCOC21	Financial Accounting - II	5	5	40	60	100
	Core - IV	24UCOC22	Business Management	5	4	40	60	100
	Generic Elective (Allied) -II	24UCOE21	Insurance & Risk Management	4	3	40	60	100
IV	Skill Enhancement Course –II (Discipline Specific Elective)	24UCOSE2	Computerized Accounting with Tally	2	2	20	30	50
	Ability Enhancement Course- II	24UCOA21	EVS	2	2	20	30	50
<b>Total</b>				<b>30</b>	<b>22</b>			

<b>SEMESTER –I</b>			
<b>Part III Core I</b>		<b>Financial Accounting -I</b>	
<b>Code:24UCOC11</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits :4</b>

**Objectives:**

<b>Learning Objectives</b>	
<b>1</b>	To understand the basic accounting concepts and standards.
<b>2</b>	To know the basis for calculating business profits.
<b>3</b>	To learn the methods of calculating profit not-for profit concerns
<b>4</b>	To familiarize with the accounting treatment of depreciation.
<b>5</b>	To gain knowledge on the accounting treatment of royalty and insurance claims.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO – 1	remember the basic concepts and procedures related to financial accounting.	K1
CO – 2	understand the knowledge in preparing detailed accounts and in accordance with generally accepted accounting principles.	K2
CO – 3	apply the rules of double entry system of accounting for the preparation of various accounting records, final accounts of a sole trader and create algorithm for different forms of accounting.	K3
CO - 4	analyse the various methods of providing depreciation and exhibit accounting skills in presenting the accounting information and financial statements.	K4
CO - 5	evaluate the methods of calculation of profit and loss of business.	K5

<b>SEMESTER –I</b>			
<b>Part III Core I</b>		<b>Financial Accounting - I</b>	
<b>Code:24UCOC11</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits :4</b>

**UNIT I Introduction to Financial Accounting (15Hrs)**

Financial Accounting – Meaning – Definition Book keeping and Accounting - Double entry System - Rules - Journal Entries - Ledger. Trial Balance – meaning – preparation of Trial balance. Basic Accounting Principles -Accounting Concepts and Conventions-- Difference between double entry and single entry system

**Unit II Final Accounts of Sole Trading Concerns (15Hrs)**

Accounts of Sole trader – Trading Account - Profit and Loss account-Balance sheet – Closing Entries - Adjustment Entries

**Unit III — Accounts of Not For Profit - Organisation: (15 Hrs)**

Accounts of not for - profit organisation - meaning - Capital and Revenue – Deferred Revenue Expenditure – Accounts of not -profit concerns and professionals – Receipts and Payments account –Income and Expenditure account – Difference between Income and Expenditure account and Receipts and Payments account – Preparation of Balance sheet.

**Unit IV – Depreciation: (12Hrs)**

Depreciation–Need–Causes-Methods of Providing depreciation: Straight Line method Diminishing Balance method – Conversion method

**UNIT V Royalty and Insurance claims: (18Hrs)**

Royalty - Meaning – Minimum Rent –Short Workings – Recoupment of Short workings - Fixed and Floating Recoupment. Lessor and Lessee – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only).

**Note: Theory 30% Problem 70%**

**Textbook:**

Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition, 2021.

**Books for Reference:**

1. Nagarajan .L,Vinayakam N.& Mani P.L.*Principles of Accountancy*. New Delhi: S.Chand & Company Pvt.Ltd.,Fourth Edition 2009.
2. Arulanandan K.S.*Advanced Accountancy*. Mumbai: Himalayan Publishing House, Sixth Edition 2016.
3. Arul Raj Ponnudurai S. *Accountancy*. Volume–I, Agra: Sathya Publications, Fifth Edition 2020.
4. Reddy T.S., & Murthy A., *Financial Accounting*. Chennai: Margam Publishers, 2004.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes (PSO)				
	PO -1	PO -2	PO-3	PO -4	PO -5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO1	3	2	1	1	1	3	2	1	2	3
CO2	2	3	2	2	2	2	3	2	1	1
CO3	3	1	2	2	1	3	2	2	1	1
CO4	3	3	1	1	1	2	3	2	1	1
CO5	3	3	2	1	1	3	3	2	1	1
Ave.	2.8	2.4	1.6	1.4	1.2	2.6	2.6	1.8	1.2	1.4

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40%and&lt;70%</b>	<b>≥70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-I</b>			
<b>Part III</b>	<b>Core II</b>	<b>Business Organisation</b>	
<b>Course Code:24UCOC12</b>	<b>Hrs/Week:5</b>	<b>Hrs/ Sem:75</b>	<b>Credits:4</b>

**Objectives:**

<b>Learning Objectives</b>	
1	To enable the students to know the nature and purpose of Business
2	To acquire working knowledge in forms and formation of Business Enterprises
3	To make the students understand the latest developments in global business world
4	To make the students learn the concepts of Public enterprises
5	To provide better insight and understanding of MSME

**Course Outcomes**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO 1	recall the basic concepts of business organization	K1
CO 2	learn the concepts forms and formation of business ,public enterprises, business ethics, MSME	K2
CO 3	relate the traditional forms of business organisation with the recent development in business organisation	K3
CO 4	analyse the types of companies, social responsibility of business, recent changes in MSME	K4
CO 5	appraise the ethical values of business organisation	K5

SEMESTER-I			
Part III	Core II	Business Organisation	
Course Code:24UCOC12	Hrs/Week:5	Hrs/ Sem:75	Credits:4

**UNIT I - Nature and Purpose of Business: (15 hours)**

Meaning of Human activities- Economic activities - Types of Non-Economic activities - Distinction between Economic Activities and Non-Economic Activities. Business - Concept - Characteristics - Distinction between Business, Profession and Employment - Objectives of Business - Roles of profit in Business.

**Unit II - Forms and formation of Business Enterprises: (15 hours)**

Private Sector Enterprise - Meaning - Characteristics - Forms of Private Sector Enterprises - Sole Proprietorship - Joint Hindu Family - Partner - cooperative organization - meaning - features - merits - limitations - Types of company - on the basis of Corporation - Liability - Control - MNC. Distinction between private company and public Company.

**Unit III - Public Enterprises: (15 hours)**

Meaning of Business undertaking - Types - Private sector - Public sector - Joint sector - Objectives of Public Enterprises - Reasons for Government Participation in Business - Forums of public Enterprises - Departmental undertakings - Public corporation - Government Company - Features - Merits - demerits - Types of companies. Distinction between Government Company and Non-Government Company - Comparison of Three forms of public Enterprises.

**Unit IV - Social Responsibility of Business and Business Ethics: (15 hours)**

Meaning - Features - Need for Social Responsibility Business - Social Responsibility of business towards Investors – Employees – Customers – Suppliers – Government – Society- Competitors. Social values - Social Ethics - Business Ethics.

**Unit V - Micro Small and Medium Enterprises ( MSME) in India: (15 hours)**

Micro Small and Medium Enterprises – Meaning – Classification – Recent changes in MSME – Objectives and workings of Khadi and Village Industries Meaning - Characteristics - Objectives - Significance - Difference between a small scale and a cottage Industries - Government Policy for Development of Small Scale Industries Sector - Problems of Small scale sector.

**Text book:**

Tulsian P.C.& Vishal Pandey. *Business Organization and Management*. Mumbai: Tata Mc Graw Hill Ltd., 7<sup>th</sup> Edition,2020.

**Books for Reference:**

1. Bhushan Y.K. *Fundamentals of Business Organisation and Management* New Delhi Sultan Chand & Co , 24<sup>th</sup> Edition,2020.
2. Gupta C.B. *Business Organisation and Management* New Delhi Sultan Chand & Co, 25<sup>th</sup> Edition,2021.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
<b>CO-1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO-2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>
<b>CO-3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO-4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO-5</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>Ave.</b>	<b>2.2</b>	<b>2.6</b>	<b>2.2</b>	<b>1.6</b>	<b>2.0</b>	<b>2.2</b>	<b>2.2</b>	<b>1.8</b>	<b>2.2</b>	<b>1.8</b>

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER I</b>			
<b>Generic Elective I (Allied)</b>		<b>BUSINESS COMMUNICATION</b>	
<b>Course Code: 23UCOE11</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credit: 3</b>

### Objectives

<b>Learning Objectives</b>	
1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade
2	To update the students to understand about trade enquiries
3	To make the students aware of the various types of business correspondence
4	To update the students to write business reports.
5	To enable the learners to update with various types of interviews

### Course Outcomes

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO-1	recall the various contemporary communication methods and technologies used in business and the significance of e communication its application in business settings.	K1
CO-2	review the effective communication principles, including clarity, conciseness and professionalism in various contexts, such as business letters, reports and digital profiles	K2
CO-3	apply practical knowledge and skills in utilizing modern communication methods, including email, video conferencing and social media, to enhance interpersonal and professional communication	K3
CO-4	analyse the ability to compose different types of business letters, such as trade inquiries, orders, complaints and circulars and report writing for clear and persuasive communication	K4
CO-5	assess the comprehensive understanding of specialized correspondence including banking, insurance and company secretarial communications.	K5



<b>SEMESTER I</b>			
<b>Generic Elective I (Allied) BUSINESS COMMUNICATION</b>			
<b>Course Code: 23UCOE11</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credit: 3</b>

### **UNIT 1**

#### **Introduction to Business Communication (12hrs)**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

### **UNIT 2**

#### **Trade Enquiries (12hrs)**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

### **UNIT 3**

#### **Banking & Insurance Correspondence (12hrs)**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

### **UNIT 4**

#### **Secretarial Correspondence (12hrs)**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

### **UNIT 5**

#### **Interview Preparation (12hrs)**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile

### Text Book

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*-Sultan Chand & Sons- New Delhi., Revised Edition 2021

### Reference Books

1. V.K. Jain and Om Prakash, *Business Communication*, S.Chand, New Delhi. Revised Edition 2018
2. Rithika Motwani, *Business Communication*, Taxmann, New Delhi. Revised Edition 2019

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	1	3	2	3	1	2	2	3
CO-2	2	3	2	2	3	2	2	1	3	2
CO-3	2	3	1	3	1	1	2	3	2	1
CO-4	3	2	3	1	2	2	3	2	3	1
CO-5	3	1	2	2	1	2	2	1	1	3
Ave.	2.4	2.2	1.8	2.2	1.8	2.0	2.0	1.8	2.2	2.0

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER –I</b>			
<b>Part IV Skill Enhancement Course -I</b>		<b>MS Office Tools</b>	
<b>Course Code: 24UCOS11</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

### Objectives

<b>Learning Objectives</b>	
1	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and storing data in a spreadsheet.
2	To equip the students with the skills in MS Excel program.
3	To update the students with Advanced MS Excel functions this helps in developing multiple worksheets.
4	To make the students identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition.
5	To enable the students to plan, design, create, manipulate and analyse and compile data in various ways

### Course Outcomes

<b>CO No.</b>	<b>Upon the completion of this course, the students will be able to</b>	<b>Knowledge level</b>
CO 1	recall the concept of basic formatting procedures in MS Office	K1
CO 2	review the process of incorporating WordArt, SmartArt, formulae and to design the various presentation styles.	K2
CO 3	apply the knowledge of encryption and decryption of files, advanced Excel functions and to design a template in MS PowerPoint	K3
CO 4	examine the mechanism of sharing documents in MS Word, employing mathematical and text functions in MS Excel and establishing presentation styles in MS PowerPoint	K4
CO 5	assess the strategies of mail merge in MS Word, employing financial and logical functions in MS Excel and working on Presentation Layouts	K5

<b>SEMESTER –I</b>			
<b>Part IV Skill Enhancement Course -I</b>		<b>MS Office Tools</b>	
<b>Course Code: 24UCOS11</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Unit I -Microsoft Word –I**

**6 Hours**

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

**Unit II - Microsoft Word –II**

**6 Hours**

Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document –Mail Merge.

**Unit III - Microsoft Excel I**

**6 Hours**

Microsoft Excel – create a spreadsheet using Auto fill, setting margin ,adding and removing Rows and Columns, creating and copying formulae, changing column width and Row height ,using Auto format, creating and printing chart, Page Layout ,converting files into different format, finding total in rows and columns and Mathematical Expressions such as Add, Subtract, Multiply and Divide.

**Unit IV -Microsoft Excel-II**

**6 Hours**

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE,NPER,PV, FV –Logical Functions: AND, FALSE,IF,NOT,OR,TRUE–BAHTTEXT Text Function– LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date &Time Functionality.

**Unit V -Microsoft Power Point**

**6 Hours**

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background–Choosing the Presentation Layout –Establishing the Presentation Style;

**Text Books:**

1. Sanjay Saxena, *A First Course in computers Based on Windows 8 and MS Office2013*, Vikas Publishing House Pvt.Ltd. New Delhi, Revised Edition 2015
2. Bhullar, MS.Ramanpreet Kaur, *Fundamentals of Information Technology & MS Office*, Kalyani Publishers Ludhiana, Revised Edition 2015

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	3	3	1	3	2	3	3	3	1	3
CO2	3	3	1	3	2	3	2	3	2	2
CO3	3	2	2	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	2	3	2	3
CO5	3	3	1	3	2	3	2	1	3	2
Average	2.8	2.6	1.4	2.8	2.2	2.8	2.2	2.4	1.8	2.6

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER II</b>			
<b>Core III</b>		<b>FINANCIAL ACCOUNTING- II</b>	
<b>Course Code: 24UCOC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credit: 5</b>

### Objectives

<b>Learning Objectives</b>	
1	To make students prepare different kinds of accounts such Hire purchase and Instalments System.
2	To make students to understand the allocation of expenses under departmental accounts
3	To help students gain an understanding about partnership accounts relating to Admission and retirement
4	To provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5	To help students know the requirements of international accounting standards

### Course Outcome

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO-1	recall the appropriate financial theory and analytical techniques to solve various financial problems.	K1
CO-2	review the various accounting aspects of all the different types of accounting and prepare financial reports to assess the financial position.	K2
CO-3	apply critical thinking skills to analyze the financial data as well as the effects of differing financial methods on the financial statement.	K3
CO-4	analyze the financial statements in accordance with appropriate standards.	K4
CO-5	assess the various accounting data and the ability to communicate such data effectively and to provide knowledgeable recommendations.	K5

<b>SEMESTER II</b>			
<b>Core III</b>		<b>FINANCIAL ACCOUNTING- II</b>	
<b>Course Code: 24UCOC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credit: 5</b>

### **UNIT 1**

#### **Hire Purchase and Installment System (15Hrs)**

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

### **UNIT 2**

#### **Branch and Departmental Accounts (15Hrs)**

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.

### **UNIT 3**

#### **Partnership Accounts – I (15Hrs)**

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

### **UNIT 4**

#### **Partnership Accounts – II (15Hrs)**

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.

### **UNIT 5**

#### **Accounting Standards for financial reporting (Theory only) (15Hrs)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards- Development of Accounting Standards in India -Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

**Text Book:**

Radhaswamy and Gupta R.L. *Advanced Accounting*, New Delhi: Sultan Chand, 2021.

**Books for Reference**

1. Gupta R. L. and Gupta V.K., *Financial Accounting*, New Delhi: Sultan Chand, 2021.
2. Jain S.P. and Narang K.L., *Financial Accounting - I*, New Delhi: Kalyani Publishers, 2023.
3. Reddy T.S., & Murthy A., *Financial Accounting*, Chennai: Margam Publishers, 2012 2004.
4. Vinayakam N. and Charumathi.B, *Financial Accounting*, S.Chand & Company Pvt .Ltd., First Edition,2004

**Mapping of Course Outcomes with POs and PSOs**

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	3	3	2	1	2	2	3	3	3	3
CO -2	3	2	2	1	2	2	3	3	3	3
CO -3	2	3	2	2	1	3	3	2	3	2
CO -4	3	3	2	2	2	1	2	3	3	2
CO -5	3	3	2	2	2	2	2	3	3	2
Ave.	2.8	2.8	2	1.6	1.8	2	2.6	2.8	3	2.4

<b>Mapping</b>	<40%	40% and 70%	70%
<b>Relation</b>	Low Level	Medium Level	High Level
<b>Scale</b>	1	2	3



SEMESTER II			
Part III	Core IV	Business Management	
COURSE CODE:24UCOC22	Hrs/Week:5	Hrs/Sem:75	Credits:4

### Objectives

Learning Objectives	
1	To help students know the basic planning procedures
2	To update students on the procedures for staffing and recruitment
3	To update the knowledge on decision making process
4	To make students through in the selection and controlling procedures
5	To help students understand the different training methods

### Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	understand the importance of management functions such as planning, organizing, staffing and controlling	K1
CO2	define the steps involved in planning process, concept of centralization and decentralization and training method	K2
CO3	develop the role of supervisor, on the job and off the job training methods	K3
CO4	analyse the distinction between recruitment and training methods	K4
CO5	assess the incentive methods ,concepts of formal and informal organisation	K5

SEMESTER - II			
Part III	Core IV	Business Management	
COURSECODE:24UCOC22	Hrs/Week:5	Hrs/Sem:75	Credits:4

**Unit I– Nature and Significance of Management (15Hrs)**

Introduction–Meaning-Different schools of thought-Nature of Management-Management as a Science-Management as a Art –Management both Science and art-Management as Profession-General objectives of Management-Importance of Management-Management and Administration-Distinction between management and Administration-Levels of Management-Co-Ordination

**Unit II–Planning (15Hrs)**

Meaning-Features-Importance-Organisational plan -Single use plan-Objectives-Strategies-Standing plans-Policies-Procedures-Standard method-Rules-Schedules-Budgets-Programme-Steps involved in the planning process-Limitations of Planning

**Unit III– Organising (15Hrs)**

Meaning-Importance of Organising process and Organisation structure-Steps in the process of organising-Meaning of Organisation structure-Formal and Informal Organisation-Distinction between Formal and informal organization –Principles of Organisation-Distinction between narrow span and wide span-administrative organization-Conflict between Line and staff-Distinction among line ,staff and functional organization-Delegation of Authority-Elements of Delegation –Barriers of Effective Delegation-Concept of Centralisation and Decentralisation.

**Unit IV-Staffing (15Hrs)**

Meaning-Nature-importance of Staffing Function-Staffing as a part of Human Resource Management-responsibility for staffing-Steps involved in Staffing process Human Resource Planning-Recruitment-Internal sources -external sources of -Distinction -Placement-Orientation-training-Methods of Training- Distinction between recruitment and selection-Placement-Orientation –Training-methods of Training-Distinction between On the job training and Off the job training-Development-Distinction between training, Education and development-Compensation-Incentives Methods of Payment

**Unit V–Directing and Controlling (15Hrs)**

Meaning-Features of Directing Function-Importance-Elements-Supervision-Meaning-Role of Supervisor-Function of a supervisor-distinction between Direction and supervision-Controlling-Meaning-Objectives-Nature and Characteristics -importance-Relationship between Planning and Controlling –steps in the process of control-Feature of good Control system-techniques of Control.

**Textbook:**

Tulsian P.C.& Vishal Pandey.Business Organization and Management. Mumbai: Tata Mc Graw Hill First Edition.FirstEdition, 2011

**BooksforReference:**

1. BhushanY.K .*Fundamentals of Business Organisation and Management* NewDelhi Sultan Chand &Co20<sup>th</sup>Edition, 2016.
2. Gupta C.B. *Business Organisation and Management* New Delhi Sultan Chand & Co 20<sup>th</sup>Edition,2016.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
<b>CO-1</b>	2	2	1	3	2	2	3	3	2	1
<b>CO-2</b>	1	2	2	1	2	2	2	3	1	3
<b>CO-3</b>	2	3	2	2	1	2	3	2	1	3
<b>CO-4</b>	2	3	2	2	1	3	1	2	1	2
<b>CO-5</b>	1	3	3	2	1	1	1	2	2	2
<b>Ave.</b>	<b>1.6</b>	<b>2.6</b>	<b>2.0</b>	<b>2.0</b>	<b>1.4</b>	<b>2.0</b>	<b>2.0</b>	<b>2.4</b>	<b>1.4</b>	<b>2.2</b>

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40%and&lt;70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-II</b>			
<b>Generic Elective (Allied) -II</b>		<b>Insurance and Risk Management</b>	
<b>Course Code: 24UCOE21</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem: 60</b>	<b>Credits :3</b>

### Objectives

<b>Learning Objectives</b>	
1	To help the students know the concepts and principles of contract of insurance
2	To enable the students understand the basic concepts of life insurance
3	To impart knowledge on the principles of general insurance
4	To examine the Insurance Regulatory and Development Authority 1999(IRDA)
5	To help students know the risk management process

### Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the various concept of insurance, principles of insurance, general concepts, basic features of life insurance and role of insurance intermediaries	K1
CO2	describe the fundamental principles of general insurance,types of policies, personal accident insurance, liability insurance and IRDA policies.	K2
CO3	use the rules and regulations under IRDA 1999 ,its purpose, duties, powers, functions, operations, various policy holders benefited under IRDA	K3
CO4	analyse the various types of life insurance products, individual and group policies, various pension and annuity schemes	K4
CO5	plan out the process and identification of risk, risk reduction, risk transfer, risk financing, levels of risk management and asses on reinsurance and double insurance.	K5

<b>SEMESTER–II</b>			
<b>Generic Elective (Allied) -II</b>	<b>Insurance and Risk Management</b>		
<b>Course Code: 24UCOSE2</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

<b>UNIT I</b> <b>Introduction to Insurance</b> Meaning -Definition of Insurance –Nature –Evolution-Functions of Insurance-Principles of insurance –Kinds of Insurance –Types of Insurance Organisations –Role and importance of Insurance–Insurance organisation in India.	<b>(12hrs)</b>
<b>UNIT II</b> <b>Life Insurance</b> Life Insurance Business - Features of Life Insurance – Types of Life Insurance Policies – Duration of Policies-Method of premium payment-Participation in profit-Method of Policy payment-Non conventional policies- Pension and Annuities.	<b>(12hrs)</b>
<b>Unit III</b> <b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance–Claims Settlement.	<b>(12hrs)</b>
<b>UNIT IV</b> <b>Risk Management</b> Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses – Risk Retention-Risk Transfer–Risk Financing –Level of Risk Management –Corporate Risk Management – Personal Risk Management.	<b>(12hrs)</b>
<b>UNIT V</b> <b>IRDA 1999</b> Insurance Regulatory and Development Authority (IRDA)1999–Objectives of IRDA Act- Purpose, Duties, Powers and Functions of IRDA–OperationsofIRDA–InsurancePolicyholders’ Protection under IRDA - Summary Provisions of related Acts.	<b>(12hrs)</b>

**Text Book:**

1. Mishra.M.N& Mishra S.B .*Insurance Principles and Practice*. S Chand Publishers,NewDelhi(2016).
2. Gupta.P.K .*Insurance and Risk Management*. Himalaya Publications, Mumbai(2016).
3. Neeti Gupta, Anuj Gupta and Abha Chopra . *Risk Management and Insurance*. Kalyani Publishers, New Delhi(2015).

**Books for reference:**

1. John.C.Hul.*RiskManagementandFinancialInstitutions*(WileyFinance),Johnwiley&sons, New Jersey (2018)
2. Alka Mittal &Gupta.S.L.*Principles of Insurance and Risk Management*. Sultan Chand &Sons Publications, New Delhi(2010).
3. Dr.Sunilkumar .*Insurance and Risk Management* .Golgatia publishers, New Delhi(2017).

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	2	1	2	3	3	1	2	3
CO-2	3	2	3	2	3	2	3	1	3	2
CO-3	1	3	2	2	1	2	3	2	2	1
CO-4	2	2	2	3	2	1	2	3	1	3
CO-5	3	1	3	2	3	3	2	2	2	2
Ave.	2.2	2.2	2.4	2.0	2.2	2.2	2.6	1.8	2.0	2.2

<b>Mapping</b>	<40%	≥ 40% and < 70%	≥ 70%
<b>Relation</b>	Low Level	Medium Level	High Level
<b>Scale</b>	1	2	3

<b>SEMESTER –II</b>			
<b>Skill Enhancement Course –II Computerized Accounting with Tally</b>			
<b>Course Code:24UCOSE2</b>	<b>Hrs/Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Credits : 2</b>

**Objectives:**

	<b>Learning Objectives</b>
<b>1</b>	To impart the basic principles and concepts of computerized accounting
<b>2</b>	To gain knowledge on Ledger Creation
<b>3</b>	To learn about the types of vouchers.
<b>4</b>	To learn cost category and cost centres in voucher
<b>5</b>	To impart knowledge of inventory accounting.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO – 1	remember the basic concepts of computerized accounting in Tally ERP 9	K1
CO – 2	gain knowledge on the use and application of Tally	K2
CO – 3	inculcate the application of Tally to categorize and creating types of accounting ledgers and Vouchers.	K3
CO – 4	analyse and classify creation of cost categories, for the preparation of final accounts in Tally ERP.9 software.	K4
CO – 5	evaluate the knowledge of inventory accounting.	K5

<b>SEMESTER –II</b>			
<b>Skill Enhancement Course –II</b>		<b>Computerized Accounting with Tally</b>	
<b>Course Code:24UCOSE2</b>	<b>Hrs/Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Credits : 2</b>

**Unit I Introduction to Accounting and Tally ERP9 : (6 hours)**

Accounting – Types of Accounts – Mode of Accounts – Rules of Accounting – Double Entry System of Book Keeping – Golden rules of Accounting. Company features – usage of Tally ERP 9 – Creation/ Setting up of company in Tally ERP.9.

**Unit II Accounting Ledger Creation: (4 hours)**

Accounting Groups – Procedure for creating Accounting Ledger – Single –Multiple Ledger Creation .

**Unit III Accounting Voucher Creation: (6 hours)**

Accounting voucher – Procedure for creating Voucher – Sales voucher - Purchase – Contra – Payment - Debit note – Credit note in Tally.

**Unit IV Cost Centre and Cost Categories creation -: (6 hours)**

Cost centre – creation - Cost Categories –creation. Bill Wise details – Procedure –Creation.

**Unit IV Inventory Masters in Tally: (8 hours)**

Stock groups – Single –Multiple – Stock Categories – Single – Multiple – Units of Measure –Stock item. – Single – Multiple –creation.

**NOTE: 100% Practical.**

**Text Book:**

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi: Dreamtech press, 1<sup>st</sup> edition, 2016.

**Books for Reference:**

Nadhani A.K. and Nadhan K.K. *Implementing Tally*, New Delhi: BPB Publications 4<sup>th</sup> Edition, 2018.



### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
<b>CO-1</b>	3	3	1	2	1	3	2	2	2	3
<b>CO-2</b>	3	2	2	1	2	2	3	2	2	2
<b>CO-3</b>	2	2	2	2	3	2	2	2	2	3
<b>CO-4</b>	2	1	3	2	2	2	1	2	2	2
<b>CO-5</b>	3	2	2	3	3	3	3	2	3	3
<b>Ave.</b>	<b>2.6</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.2</b>	<b>2.4</b>	<b>2.2</b>	<b>2.0</b>	<b>2.2</b>	<b>2.6</b>

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>