

KARUPPANNAN MARIAPPAN COLLEGE

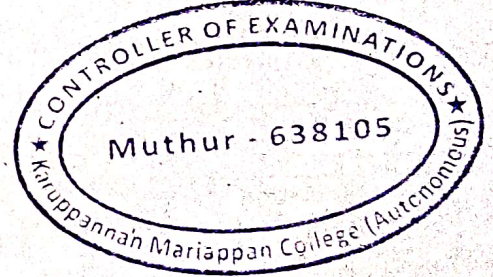
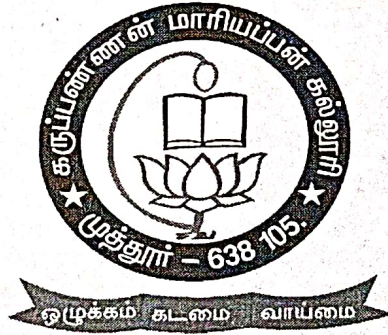
(AUTONOMOUS)

(Co-Educational Institution, Affiliated to Bharathiar University, Coimbatore and Recognized u/s 2(f) & 12(B) of UGC act 1956 and Accredited by NAAC with "B" Grade)
Chettiarpalayam, Kangayam Road, Muthur -638 105.
Tirupur District, Tamilnadu.

DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

SYLLABUS.



(Students admitted during the academic year 2024-2025 and onwards)

(Under CBCS with Outcome Based Education (OBE) Pattern)

**DEPARTMENT OF COMMERCE
(Professional Accounting)**

Vision

To be an innovative centre for education, equip the students with knowledge and skills in commerce. By identify the hidden talents of students, enrich their knowledge in the aspect of global employment and Professional excellence. Further, inculcate the social values to the students to build a vibrant India.

Mission

To achieve the vision, the Department's Missionaries:

- Produce more number of CAs ,CSs and CMA swath ethical consciousness.
- Revamp the minds of the students to improve their personality in a holistic manner and become an entrepreneur with social consciousness.
- Motivate the students to gather job by appearing various competitive exams.
- Infusing confident among the students to pursue the higher education.

Eligibility for admission :

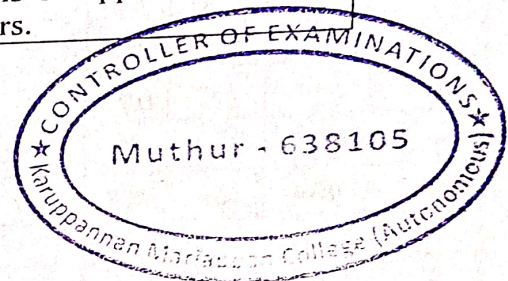
Students should have passed in Higher Secondary Examination.

Regulation:

Regulation 2024-25 framed for the conduct of undergraduate programme is applicable.

Program Outcomes (POs)	
On successful completion of the B.Com(Professional Accounting) program	
PO1	Knowledge of Accounting Principles: Demonstrate comprehensive knowledge of accounting principle, theories and practices including financial reporting, auditing and taxation.
PO2	Financial Analysis Skills: Apply financial analysis techniques to assess the performance and financial position of organizations, including ratio analysis, trend analysis and forecasting.
PO3	Ethical Standards and Professional Integrity: Adhere to ethical standards and demonstrate professional integrity in accounting practices, including compliance with relevant laws and regulations.
PO4	Proficiency in Accounting Software: Utilize modern accounting software and technology to process and analyze financial data efficiently.
PO5	Critical Thinking and Problem-Solving: Develop critical thinking and problem-solving skills to address complex accounting issues and make informed decisions.
PO6	Communication Skills: Effectively communicate financial information, both orally and in writing, to stakeholders, including clients, management, and regulatory authorities.
PO7	Global Perspective: Understand the impact of global financial systems and practices on accounting and apply international accounting standards where appropriate.
PO8	Risk Management and Internal Controls: Implement and assess risk management strategies and internal controls to safeguard organizational assets and ensure financial accuracy.
PO9	Teamwork and Collaboration: Work effectively in teams, demonstrating leadership and collaborative skills in accounting projects and group activities.
PO10	Lifelong Learning and Professional Development: Commit to continuous professional development and lifelong learning to stay current with evolving accounting standards and industry trends.

Program Specific Outcomes(PSOs)	
After the successful completion of B.Com (Professional Accounting) program, the students are expected to	
PSO1	Complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

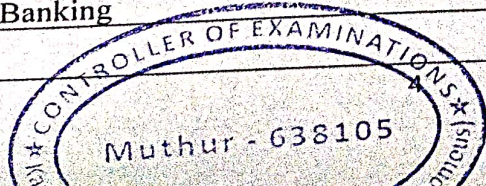


B.Com (Professional Accounting)

(For the students admitted during the academic year 2024-2025 and onwards)

CIA- Continuous Internal Assessment Marks, ESE- End Semester Examination Marks

S. No.	Course Code	Part	Course	Duration Hours	Maximum Marks		Total Marks	Credits
					CIA	ESE		
SEMESTER-I								
1	24U1LT1	I	Language-I	6	25	75	100	4
2	24U1LE1	II	English-I	6	25	75	100	4
3	24U1PAC1	III	Core I – Fundamentals of Accounting	4	25	75	100	4
4	24U1PAC2	III	Core II – Information Technology	4	25	75	100	4
5	24U1PAC3	III	Core III- Business Organization and Management	4	20	55	75	3
6	24U1MAA1	III	Allied - I : Business Mathematics	4	20	55	75	3
7	24U1VE1	IV	Foundation Subject -A:Environmental Studies	2	-	50	50	2
			Total	30	140	460	600	24
SEMESTER-II								
1	24U2LT2	I	Language–II	6	25	75	100	4
2	24U2LE2	II	English-II	4	25	25	50	2
3	24U2PAC4	III	Core IV – Financial Accounting	5	25	75	100	4
4	24U2PAC5	III	Core-V- Business Correspondence and Reporting	3	20	55	75	3
5	24U2PACPR6	III	Core VI– Computer Application Practical-I (MS Office- Access and Tally 9.20)	4	20	55	75	3
6	24U2PAA2	III	Allied - II : Statistics for business	4	20	55	75	3
7	24U2VE2	IV	Foundation Subject - B: Human Rights	2	-	50	50	2
8	24U2NM1	IV	Naan Mudhalvan: Effective English : Language Proficiency for Employ-ability	2	50	-	50	2
			Total	30	185	390	575	23
SEMESTER-III								
1	24U3LT3	I	Language–III	4	25	75	100	4
2	24U3LE3	II	English-III	4	25	75	100	4
3	24U3PAC7	III	Core -VII – Advanced Accounting	4	25	75	100	3
4	24U3PAC8	III	Core - VIII – Strategic Management	4	25	75	100	3
5	24U3PAC9	III	Core - IX – Mercantile Law	3	20	55	75	3
6	24U3PAC10	III	Core-X-Executive Business Communication	3	20	55	75	3
7	24U3MAA3	III	Allied - III : Managerial Economics	4	20	55	75	3
8	24U6PAS1	IV	Skill Based Subject- I:GST Law and Practice	2	25	25	50	2
9	24U3PAN1	IV	Non Major Elective Course – I: Practical Banking	2	50	-	50	2
			Total	30	235	490	725	27



SEMESTER-IV

1	24U4LT4	I	Language – IV	4	25	75	100	4
2	24U4LE4	II	English –IV	4	25	75	100	4
3	24U4PAC11	III	Core XI – Corporate Accounting	4	25	75	100	3
4	24U4PAC12	III	Core XII– Corporate Law	4	25	75	100	3
5	24U4PAC13	III	Core XIII – Auditing and Assurance	4	25	75	100	3
6	24U4PAA4	III	Allied - IV : Modern Banking	4	20	55	75	3
7	24U6PAS2	IV	Skill Based Subject – II : GST and Accounting	2	25	25	50	2
8	24U4NM1	IV	Naan Mudhalvan: Office Fundamentals : Digital Skills for Employ - Ability	2	50	-	50	2
9	24U4PAN2	IV	Non Major Elective Course – II: Insurance Law	2	50	-	50	2
			Total	30	270	455	725	26

SEMESTER-V

1	24U5PAC14	III	Core XIV – Cost Accounting	5	25	75	100	4
2	24U5PAC15	III	Core XV – Capital Market and Securities Law	5	25	75	100	4
3	24U5PAC16	III	Core XVI – Income Tax Laws And Practice	6	25	75	100	4
4	24U5PAC17	III	Core XVII: Banking and Insurance	5	20	55	75	3
5	24U5PAIPV1	III	Institutional Training / Field Work	3	20	55	75	3
6	24U5PAE1/ 01/02/03	III	Elective-I	4	20	55	75	3
7	24U6PAS3	IV	Skill Based Subject III- Intellectual Property Rights	2	25	25	50	2
			Total	30	160	415	575	23

SEMESTER-VI

1	24U6PAC18	III	Core XVIII - Direct Tax-I	6	25	75	100	3
2	24U6PAC19	III	Core XIX– Enterprise Information System and Strategic Management	6	20	55	75	3
3	24U6PAC20	III	Core XX: Cyber Law	6	20	55	75	3
4	24U6PAE2/ 01/02/03	III	Elective - II	5	20	55	75	3
5	24U6PAE3/ 01/02/03	III	Elective - III	5	20	55	75	3
6	24U6NM4	IV	Naan Mudhalvan: Banking, Lending and NBFC Products and Services- 1	2	50	-	50	2
7	24U6PAEA1	V	Extension Activities (NCC/ NSS/ YRC/ EDC/ CCC/ IIC)	-	50	-	50	2
			Total	30	205	295	500	19
			Grand Total	180	1195	2505	3700	142

CONTROLLER OF EXAMINATIONS

Muthur - 638105

SEMESTER-IV

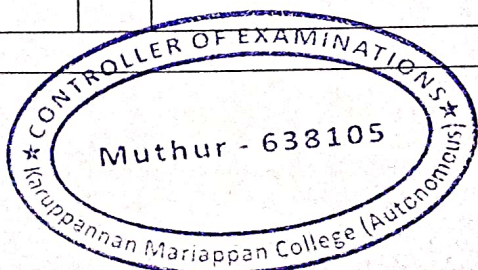
1	24U4LT4	I	Language – IV	4	25	75	100	4
2	24U4LE4	II	English –IV	4	25	75	100	4
3	24U4PAC11	III	Core XI – Corporate Accounting	4	25	75	100	3
4	24U4PAC12	III	Core XII– Corporate Law	4	25	75	100	3
5	24U4PAC13	III	Core XIII – Auditing and Assurance	4	25	75	100	3
6	24U4PAA4	III	Allied - IV : Modern Banking	4	20	55	75	3
7	24U6PAS2	IV	Skill Based Subject – II : GST and Accounting	2	25	25	50	2
8	24U4NM1	IV	Naan Mudhalvan: Office Fundamentals : Digital Skills for Employ - Ability	2	50	-	50	2
9	24U4PAN2	IV	Non Major Elective Course – II: Insurance Law	2	50	-	50	2
			Total	30	270	455	725	26

SEMESTER-V

1	24U5PAC14	III	Core XIV – Cost Accounting	5	25	75	100	4
2	24U5PAC15	III	Core XV – Capital Market and Securities Law	5	25	75	100	4
3	24U5PAC16	III	Core XVI – Income Tax Laws And Practice	6	25	75	100	4
4	24U5PAC17	III	Core XVII: Banking and Insurance	5	20	55	75	3
5	24U5PAIPV1	III	Institutional Training / Field Work	3	20	55	75	3
6	24U5PAE1/ 01/02/03	III	Elective-I	4	20	55	75	3
7	24U6PAS3	IV	Skill Based Subject III- Intellectual Property Rights	2	25	25	50	2
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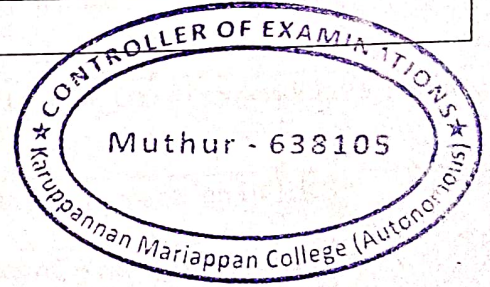
SEMESTER-VI

1	24U6PAC18	III	Core XVIII - Direct Tax-I	6	25	75	100	3
2	24U6PAC19	III	Core XIX– Enterprise Information System and Strategic Management	6	20	55	75	3
3	24U6PAC20	III	Core XX: Cyber Law	6	20	55	75	3
4	24U6PAE2/ 01/02/03	III	Elective - II	5	20	55	75	3
5	24U6PAE3/ 01/02/03	III	Elective - III	5	20	55	75	3
6	24U6NM4	IV	Naan Mudhalvan: Banking, Lending and NBFC Products and Services- 1	2	50	-	50	2
7	24U6PAEA1	V	Extension Activities (NCC/ NSS/ YRC/ EDC/ CCC/ IIC)	-	50	-	50	2
			Total	30	205	295	500	19
			Grand Total	180	1195	2505	3700	142



List of Elective Papers

Elective-I	01	Financial Management
	02	Entrepreneurial Development
	03	Micro Finance
Elective-II	01	Security Analysis Portfolio management
	02	Brand Management
	03	Supply Chain Management
Elective-III	01	Investment Management
	02	Goods and service tax
	03	Project Work & Viva-Voce



SEMESTER –I

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	24UIPAC1	CORE –I	4	4	25	75	100
Course Title		FUNDAMENTALS OF ACCOUNTING					

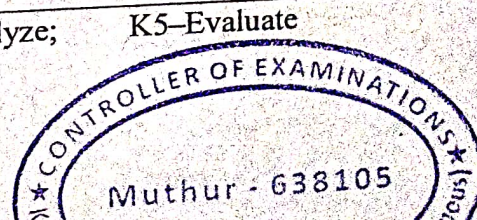
S.NO.	COURSE OBJECTIVES
1	To enable the students to acquire basic knowledge of accounting principles, concepts and conventions in financial accounting system.
2	To inculcate the students to acquire the skill to prepare financial statements of a Sole-trader.
3	To make the students to have a better knowledge in different types of expenditures, receipts, payments and reserves & provisions.
4	To understand the nature of errors in accounting process and preparation of BRS.
5	To understand the Accounting of depreciation and basics of Accounting Standards.

COURSE OUTCOMES (CO):

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Understand accounting Concepts, Conventions and Accounting rules to record business transactions in Journal, Ledger and prepare subsidiary books & Trial Balance.	K1
CO2	Acquire the conceptual skills to prepare financial statements of a sole- trader.	K4
CO3	Understand the different types of expenditures, receipts, payments and reserves & provisions.	K2
CO4	Prepare Bank Reconciliation Statement and rectify errors in accounting process.	K5
CO5	Learn the various methods of depreciation and understand the basics of Accounting Standards in India and IFRS.	K3

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SEMESTER –I

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	24UIPAC1	CORE –I	4	4	25	75	100
Course Title		FUNDAMENTALS OF ACCOUNTING					

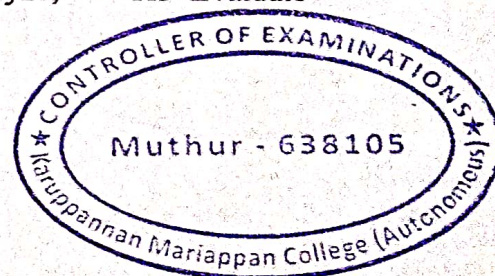
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CO4	Prepare Bank Reconciliation Statement and rectify errors in accounting process.	K5
CO5	Learn the various methods of depreciation and understand the basics of Accounting Standards in India and IFRS.	K3

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS

Unit	Contents	No. of Hours
I	Accounting: Definition – Advantages – Concepts – Conventions – Rules – Book – Keeping Vs. Accounting – Branches of Accounting – Double entry system: Meaning – Advantages. Accounting Standards: Meaning-Introduction-Objectives- Benefits and Limitations. Introduction about Indian Accounting Standards (IND AS) and IFRS.	12
II	Preparation of Journal, Ledger, Differences between Journal and Ledger Subsidiary books. Trial Balance: Meaning – objectives - Differences between Trial balance and Balance sheet. Preparation of Final Accounts of Sole Proprietorship business.	12
III	Average Due date: Meaning-Importance- Calculation of Average due date. Account Current: Meaning - Importance - Methods of Calculation of Interest.	12
IV	Errors: Meaning-Errors disclosed by Trial Balance -Errors not disclosed by Trial Balance – Rectification of Errors (Excluding effect of errors on final account).Bank Reconciliation Statement: Meaning – need for BRS – preparation of BRS.	12
V	Depreciation: Meaning – Causes for depreciation – Objectives – Methods of providing Depreciation: Straight line method – Diminishing Balance Method – Annuity Method.	12
Total		60

Text Books:

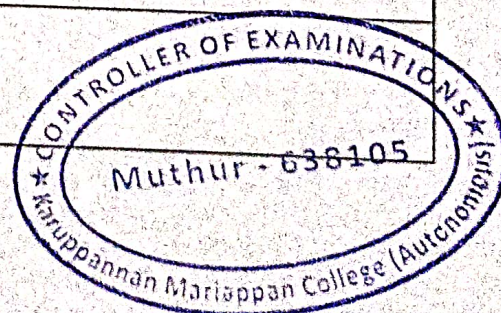
1. T.S.Reddy and A.Murthy, *Financial Accounting*, Margham Publications (First Edition) – 2021.
2. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – 13th Edition, 2010.

Reference Book(s):

1. S.P.Jain and K L.Narang, *Advanced Accountancy*, Kalyani Publishers.21st Edition 2022
2. Gupta R.L.and RadhaSamy, *Advanced Accountancy*, Sultan Chand & Sons. Vol –I 2015
3. Shukla M.C.,Grewal T.S.,Gupta S.C.,*Advanced Accounting*,Sultan Chand & Sons 19th Edition 2017.
4. Arihant **Experts Hand book of Accountancy**, Arihant Edition – 1st Edition – 2015
5. Prof.Amithaba basu *Financial Accounting – I* Tee Dee Publicaton 12th Edition,2023

Web Resource(s):

1. www.icaai.org
2. www.icsi.edu
3. www.caclubindia.com



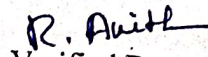
Mapping Course Outcomes with Programme Outcomes:

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	S	L
CO2	S	S	M	M	M	M	M	M	L	S
CO3	S	M	S	S	M	S	S	M	S	M
CO4	M	M	M	L	M	S	S	S	M	M
CO5	M	S	S	M	M	M	M	S	L	S

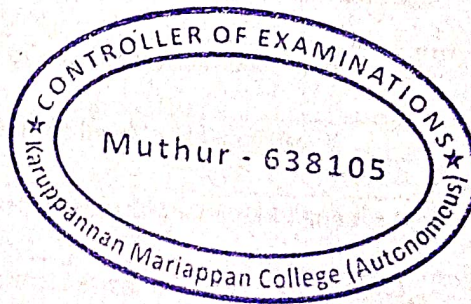
S-Strong, M-Medium, L-Low


Prepared By

D.P. BOOPATHI


Verified By
R. ANITHA


Approved By



Semester	Course Code	Course Category	Hours/Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
1	24UIPAC2	CORE -II	4	4	25	75	100
Course Title		INFORMATION TECHNOLOGY					

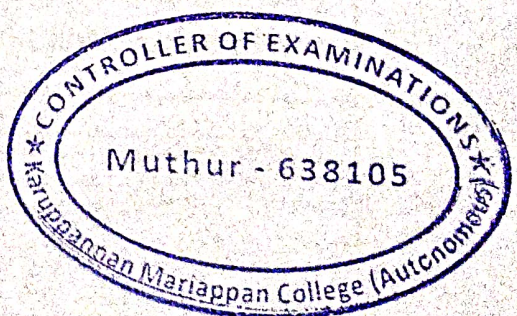
S.NO.	COURSE OBJECTIVES
1	Know the basics of computer systems and information technology
2	Make the students to have thorough knowledge of computer hardware, software, its components and operating system.
3	Aware of different programming languages.
4	Gain the knowledge about e-commerce, internet and extranet and uses of www applications
5	Make the students to develop the applications of computer information system in various business fields.

Course Outcomes (COs)

On successful completion of this course, the students would be able to:

CO Number	Course Outcomes	Knowledge Level
CO1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1,K2
CO2	Recall and remember the different types of computers available in business industries.	K1
CO3	Aware of different programming and machine level languages to develops computer programmes.	K3
CO4	Gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications..	K5
CO5	Create the applications of computer information system in various business fields.	K4

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS

Unit	Contents	No.of Hours
I	Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.	12
II	Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system.	12
III	Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flow chart and programme flow charts. Steps in developing a computer programme	12
IV	Operating systems: Dos, windows, UNIX, windows NT, windows 98 – E-Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.	12
V	System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.	12
Total		60

Text Books:

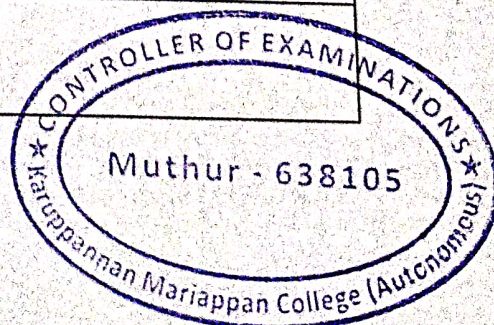
1. Roger Hunt and John Shellery - *Computer and common sense* – Discover publications 3rd Edition 2016
2. Brightman and Dimsdale - *Using Micro Computers*- SAGE publications 1st Edition (2007)-

Reference Book(s):

1. Alexis Leon and Mathews Leon - *Introduction to computers* 1st Edition 2009
2. Henry C.Lucas - *Information technology for management* 7th Edition 2023
3. IIBF **Information Technology and digital banking** macmillan publication 1st Edition – 2023
4. William Shutts **The Linux Command Line** No starch Press publication 2nd Edition- 2019
5. Rajaram **Introduction information Technology** Prentice Hall India, 2nd Revised edition - 2013

Web Resource(s):

1. <https://www.youtube.com/watch?v=Qy064xFEW64>
2. <https://www.youtube.com/watch?v=0fbNLQjNltE>
3. <https://www.youtube.com/watch?v=dx1-4tIJus>



Mapping Course Outcome with Programme Outcomes:

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	S	S	S	M	M	S	M
CO2	S	S	M	M	S	M	M	M	L	S
CO3	M	M	L	M	M	S	L	M	S	M
CO4	M	S	S	M	M	M	S	S	M	M
CO5	S	M	M	L	S	M	M	M	S	S

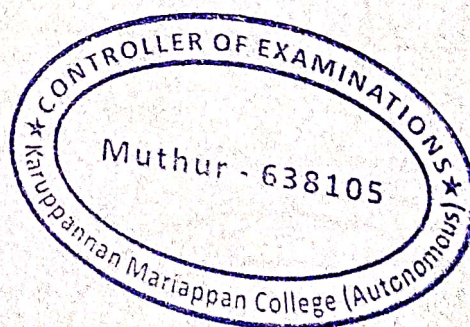
S-Strong, M-Medium, L-Low

R. Anitha
Prepared By

R. ANITHA

V. KAVITHA
Verified By
V. KAVITHA

[Signature]
Approved By



Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	24UIPAC3	CORE -III	4	3	20	55	75
Course Title		BUSINESS ORGANISATION AND MANAGEMENT					

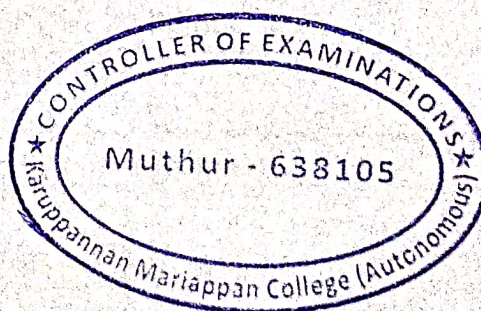
S.NO.	COURSE OBJECTIVES
1	To understand different forms of organization.
2	To understand various factors affecting business organization and functioning.
3	To provide insight about office functioning, data processing system and organization.
4	To analysing and remembering organization functions.
5	To Know about the staffing and recruitment and co-ordination

Course Outcomes(COs):

On successful completion of this course, the students would be able to:

CO Number	Course Outcomes	Knowledge Level
CO1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.	K1,K2
CO2	Analyzing the business factors which are involved in sources of finance.	K3
CO3	Explaining the functioning of management.	K5
CO4	Remembering organization functions.	K1
CO5	Outlining of staffing and recruitment and co-ordination.	K4

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS

Unit	Contents	No. of Hours
I	Business: Meaning - Nature - Scope - Objectives - Requisites for a Successful business- Business vs Profession. Forms of business organizations (Sole proprietorship - Partnership firms- LLP - One Person Company-Joint Hindu Family and Co-operative Society) Joint Stock Companies: Meaning-features-Types of companies	12
II	Management: Meaning-Nature-Scope-Importance-Functions-Management vs administration - Principles of scientific management and modern management.	12
III	Planning: Meaning-Importance- advantages and limitation- types - Steps in planning. Organizing: Meaning -Importance - Principle-process-structure-theories of organization-models.	12
IV	Staffing: Meaning-Recruitment and selection-sources of recruitment – selection process. Directing: Meaning-Importance-Elements of Direction.	12
V	Co-ordination: Meaning – Importance-types- Controlling: Meaning - Importance - process.	12
Total		60

Text Books :

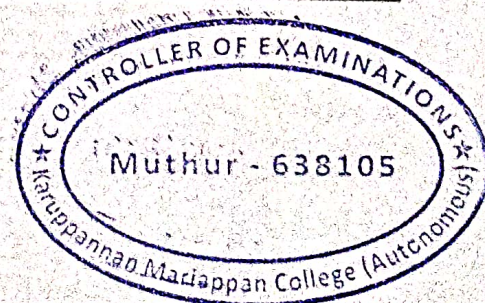
1. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.1stEdition-2010)
2. .C.B.Gupta - *Business Organisation* - Sultan Chand & Sons, New Delhi 5th Edition 2017.

Reference Book(s):

1. C.B. Gupta - *Business Organisation & Management* - Sultan Chand & Sons.4th Edition2023
2. Singh.B.P & Chopra - *Business organisation and management*– Dhanpat Rai & sons.3rd 2019
3. Ashwa thappa K, **Organisation Behaviour**, Himalaya Publishers, New Delhi, 1st Edition - 2007.
4. Robbins S P, Timothy A. Judge and Sanghi Seema, **Organisational Behaviour**, Pearson Education, Third Edition - 2009
5. Luthans F, **Organisational Behaviour**, McGraw Hill, New Delhi, 2nd Edition 2007.

Web Resource(s): [MOOC,SWAYAM,NPTEL,Websites, other online resources etc.]

1. www.msme.gov.in
2. <https://indiafreenotes.com/startups-introduction-meaning-features-types-ideation>



Mapping Course Outcomes with Programme Outcomes:

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01		S	M	S	S	S	S	S	M	S	L
C02		M	S	M	L	S	M	M	M	L	S
C03		S	S	S	M	S	S	M	M	S	M
C04		S	M	S	M	M	S	S	S	M	M
C05		M	M	M	M	S	M	M	M	S	S

S-Strong, M-Medium, L-Low

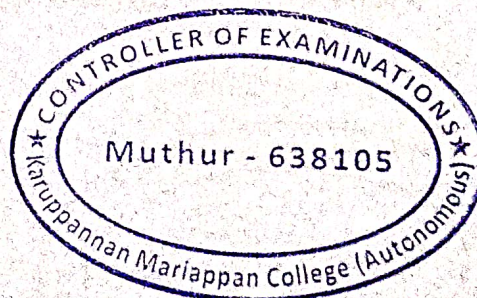
Prepared By

D.P. BOOPATHI

Verified By

R. ANITHA

Approved By



SEMESTER-II

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2PAC4	CORE-IV	5	4	25	75	100
Course Title		FINANCIAL ACCOUNTING					

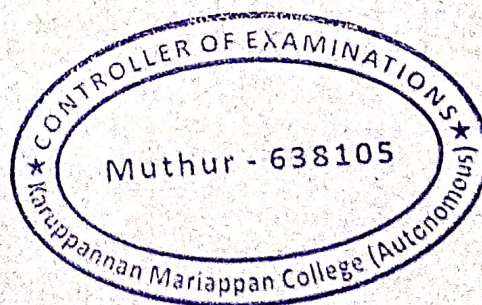
S.NO.	COURSE OBJECTIVES
1	To enable the students to learn provision for depreciation account.
2	To provide knowledge to know about the Royalty account and Investment account.
3	To learn about the preparation of accounts using single entry system.
4	To make the students skilfully to prepare branch accounts and Departmental accounts.
5	To enhance the conceptual skills to prepare the Hire Purchase and Instalment purchase system.

Course Outcomes (COs):

On successful completion of this course, the students would be able to:

CO Number	Course Outcomes	Knowledge Level
CO1	Explain Accounting Concepts, Conventions and Accounting rules to record business transactions in Journal, Ledger and prepare subsidiary books & Trial Balance.	K1
CO2	Outline about the nature of Investment and Royalty and Sublease	K2
CO3	Prepare Single Entry system and rectify errors in accounting process	K4
CO4	Prepare Department accounts and rectify errors in accounting process.	K5
CO5	Explain the hire purchase accounting process and instalment system	K3

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS

Unit	Contents	No. of Hours
I	Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision	15
II	Investment accounts – Royalty excluding Sublease	15
III	Single Entry system-meaning and features-Statement of affairs method and Conversion method	15
IV	Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches	15
V	Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return	15
Total		75

Text Books:

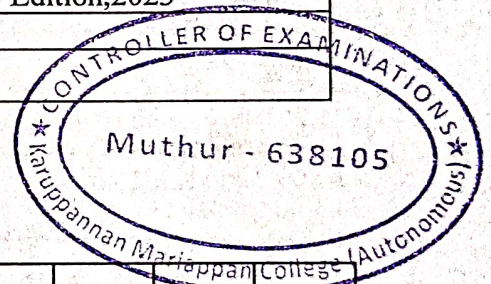
1. R.L.Gupta & M.Radhasamy - *Advanced Accountancy* – Pankaj publications- 1st Edition ,2008
2. S.P.Jain & K.L.Narang - *Advanced Accountancy* – – Pankaj publications -4th Edition, 2001.

Reference Book(s):

1. M.C.Shukla & T.S.Grewal - *Advanced Accountancy* Volume II. by MC Shukla | 1 January 2016
2. T.S.Reddy & A.Murthy - *Financial Accounting* 1st Edition -2021
3. Shukla M.C.,Grewal T.S.,Gupta S.C.,*Advanced Accounting*,Sultan Chand & Sons 19th Edition 2017.
4. Arihant **Experts Hand book of Accountancy**, Arihant Edition – 1st Edition – 2015
5. Prof.Amithaba basu **Financial Accounting** – I Tee-Dee Publicaton 12th Edition,2023

Web Resource(s):

1. <https://www.coursera.org/learn/financial-accounting-advanced>



Mapping Course Outcomes with Programme Outcomes:

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	S	M	S	L	
CO2	S	M	S	M	L	M	M	L	S	S	
CO3	L	S	L	M	S	M	L	M	S	L	
CO4	M	M	S	S	S	S	M	S	M	M	
CO5	S	M	S	S	L	M	M	M	L	S	

S-Strong, M-Medium, L-Low

R. Anitha
Prepared By

R. ANITHA

V. KAVITHA
Verified By

V. ¹⁷ KAVITHA

[Signature]
Approved By

Semester	Course Code	Course Category	Hours/Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2PAC5	CORE -V	3	3	20	55	75

Course Title	BUSINESS CORRESPONDENCE AND REPORTING
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S.NO.	COURSE OBJECTIVES
1	To enable the students to acquire basic knowledge of business correspondence
2	To inculcate the students to acquire the skill to write the business letter in the organization
3	To make the students to have a better knowledge in different communication letter of the organization
4	To prepare the report writing, agenda and minutes of the meeting
5	To understand the modern communication concept of the organization

Course Outcomes(CO_s):

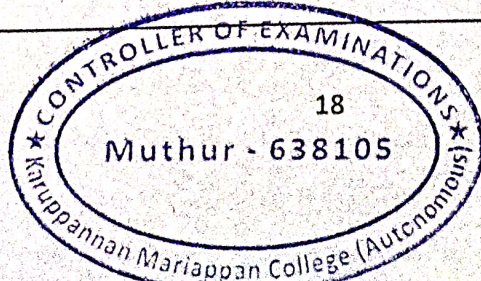
On successful completion of this course, the students would be able to:

CO Number	Course Outcomes	Knowledge Level
CO1	Explain the basic knowledge of business correspondence	K1,K2
CO2	Gain the knowledge on creating various forms of letters	K3
CO3	Understand the concept on banking and insurance correspondence	K2
CO4	Gain knowledge on report writing	K4
CO5	Learn the various forms of communication.	K5

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate

SYLLABUS

Unit	Contents	No.of Hours
I	Definition – Methods – Types – Principles of effective Correspondence – Barriers to Correspondence – Business Letters – Layout.	9
II	Kinds of Business Letters: Interview – Application for a situation – Interview Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.	9
III	Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.	9
IV	Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.	9
V	Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.	9
Total		45



Text Books:
 1. Mallika Nawal - *Business Communication* - CENGAGE-2nd Edition, 2019.
 2. Pragyan Rath, K. Shalini, Debankita Ray - *Corporate Communication*- CENGAGE- 6th Edition, 2017.

Reference Book(s):
 1. Dinkar Pagare - *Business Management* - Sultan Chand & Sons, 2018 Edition
 2. P.C Tripathi And P.N Reddy - *Principles of Management* - Tata Mcgraw Hill Education.Private 1st Limited.2021
 3. J.Jayasankar - *Principles of Management* - Margham Publications,2018 Edition
 4. Prof. Tarique Hassan *Business Correspondence & Reporting* Arivupro website 2022
 5. R C Sharma & Krishna Mohan, *Business Correspondence And Report Writing* Mc Graw Hill 6th Edition 2020

Web Resource(s):
 1. www.newagepublishers.com
 2. www.managementstudyguide.com
 3. www.businesscommunication.org www.smallbusiness.chorn.com

Mapping Course Outcomes with Programme Outcomes:

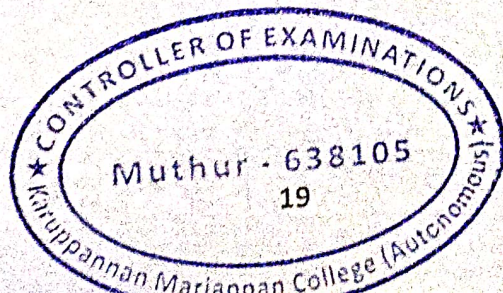
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	S	M	S	S	M	S	M	M	S	L
C02	S	M	M	S	L	M	M	L	S	S
C03	L	S	L	M	S	L	L	S	S	L
C04	M	M	S	S	M	S	M	S	M	M
C05	S	S	S	S	M	M	M	S	M	S

S-Strong, M-Medium, L-Low

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 D.P. BOOPATHI

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 R. ANITHA

Approved By



Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2PACPR6	CORE -VI	4	3	20	55	75
Course Title		COMPUTER PRACTICAL -I (MS Office - Access and Tally 9.20)					

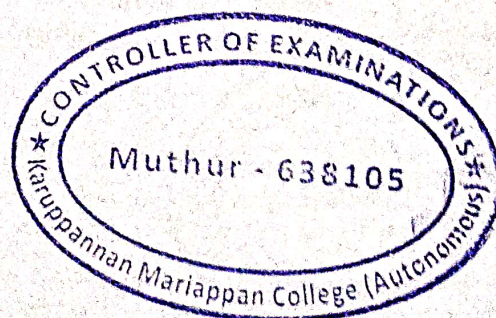
S.NO.	COURSE OBJECTIVES
1	Acquire and apply the computer applications in different aspects of business
2	Get an insight knowledge on Ms-office, Ms-excel, and power point.
3	Know the database maintenance in every type of applications.
4	Get the knowledge application on effective power point presentation.
5	Develop the programs in Ms-word and Ms-excel.

Course Outcomes(COs):

On successful completion of this course, the students would be able to:

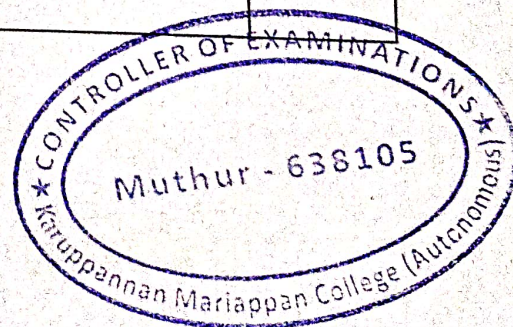
CO Number	Course Outcomes	Knowledge Level
CO1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K1,K2
CO2	Create customers list using mail merge for sending letters to the respondents at a time.	K1
CO3	Aware and apply various statistical tools available in MS-Excel for the business enterprise transactions.	K3
CO4	To gain knowledge making effective presentation for the business meeting using power point presentation.	K4
CO5	Understand and evaluate the database using MS-Word and Excel	K5

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS

Unit	Contents	No. of Hours
I	<ol style="list-style-type: none"> 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. 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. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio- Data by using Wizard/ Templates. 	12
II	<ol style="list-style-type: none"> 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. 	12
III	<ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using WordArt. 	12



IV	<ol style="list-style-type: none"> 1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS 	12
V	<ol style="list-style-type: none"> 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results. 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods <ol style="list-style-type: none"> a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method. 	12
Total		60

Web Resource(s):

1. <https://www.youtube.com/watch?v=BUE-XJEHp7g>
2. <https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s>
3. <https://www.youtube.com/watch?v=Dxcc6ycZ73M>

Mapping Course Outcomes with Programme Outcomes:

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	S	M	S	S	M	S	S	M	S	S	
C02	S	M	M	M	L	M	M	L	S	S	
C03	L	S	L	M	S	S	L	S	S	L	
C04	M	M	S	S	M	S	M	S	M	M	
C05	S	S	S	S	M	M	M	M	M	S	

S-Strong, M-Medium, L-Low

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