

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII) - 01
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

PROGRAM OUTCOME

PO1	This course empowers the students to set their career in the field of commerce. The students acquire adequate knowledge in various functions of commerce such as sales, marketing, production, purchase, administration, finance & accounting, human resources, research and development and support services.
PO2	Enhance the knowledge of students in management principles, concepts, standards and procedures of various types of accounting within the given business environment.
PO3	Create proficient at understanding and using mathematics, statistical and numerical methods.
PO4	Will acquire adequate skills to communicate effectively, manage human resources, handle labour related issues and problem-solving skills in their respective fields.
PO5	To sharpen the skills of the students to meet the need of corporates in Accountancy, taxation, auditing, financial analysis, company laws and business management.
PO6	To refine the students analytical and decision-making skills in the way of live projects related to finance, banking, insurance, human resources and accounting
PO7	Will be able to work effectively as an individual or a member of a team / leader of a multidisciplinary / multicultural team to accomplish the desired goal.
PO8	Generating in-depth responsiveness about the legal and regulatory framework in the field of commerce and business with a focus on social responsibility and ecological sustainability.
PO9	Ability to provide managing and governing skills of the students by applying good ethical practices in their professional life in the sustainable needs.
PO10	To educate the students in strategic development, issues and alternatives which helps in financial principles and practices to different types of organisations in the global competitive market.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 02
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

PROGRAM SPECIFIC OUTCOME

PSO1	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Learners will be able to prove proficiency with the ability to engage in competitive exams like ACCA, NSE, CA, ACS, M.COM, MBA, CMA, BAT, ICWA, CS, MIB, MFA and other professional courses.
PSO2	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers and consultants, which will help them to possess knowledge and other soft skills required for critical decision making.
PSO3	Course motivate students to do research work in the field of finance and they will be able to work as financial consultant. Graduates will be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing members of the community.
PSO4	Students to perform all accounting activities and can handle type of business very well. They will be able to describe and comprehend the principles underlying financial arrangements and contracts and their applications to business.
PSO5	Students will be able to pursue their career as Financial Analyst apart from different positions in the field of accounting, taxation, banking, insurance and corporate law.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 – 2021
SCHEME OF EXAMINATIONS

Sem.	Part	Course Code	Course Name	Credits	MARKS			Hrs. / Week	Exam Duration (Hrs.)	Category	
					CA	TEE	TOTAL				
I	I	20100T/H / F/M	Tamil I /Hindi I/ French I /Malayalam I	3	25	75	100	5	3	Theory	
	II	20100E1	Contemporary English – I	3	25	75	100	6	3	Theory	
	III	20118A	Core: Accountant In Business	4	25	75	100	5	3	Theory	
	III	20118B	Core: Financial Accounting	4	25	75	100	6	3	Theory	
	III	20118C	Core: Business Communication	4	25	75	100	5	3	Theory	
	III	20118D	Allied: Mathematics For Business	4	25	75	100	6	3	Theory	
	IV	20100G	Skill Based Subject: General Awareness	2	25	75	100	3	3	Theory	
	I		20200T / H/ F/ M	Tamil II / Hindi II / French II / Malayalam II	3	25	75	100	5	3	Theory
	II		20200E1	Contemporary English – II	3	25	75	100	6	3	Theory
	III		20218A	Core: Management Accounting	4	25	75	100	5	3	Theory
II	III	20218B	Core: Global Corporate And Business Law	4	25	75	100	5	3	Theory	
	III	20218C	Core: Financial Accounting – II	4	25	75	100	5	3	Theory	
	III	20218D	Allied: Statistics For Business	4	25	75	100	6	3	Theory	
	III	20218P	Skill Based Subject: Computer Applications Practical – I (Ms Office)	2	40	60	100	2	3	Practical	
	III	20218K	Online Swayam: Soft Skills	2	ONLINE						
	IV	20200G	Environmental Studies: Environmental Awareness	2	25	75	100	2	3	Theory	

CVIII - 03
2020-21



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 04
2020-21

Sem.	Part	Course Code	Course Name	Credits	MARKS			Hrs. / Week	Exam Duration (Hrs.)	Category
					CA	TEE	TOTAL			
IV	IV	20300A / 20300B	Advanced Tamil I / Basic Tamil I	2	100	NA	100	2	3	Theory
			Non Major Elective: Personality Development And Soft Skills		40	60				
III	III	20318A	Core: Performance Management	4	25	75	100	6	3	Theory
	III	20318B	Core: Taxation – I	4	25	75	100	6	3	Theory
	III	20318C	Core: Financial Reporting	4	25	75	100	6	3	Theory
III	III	20318D	Skill Based Subject: Principles Of Marketing	3	25	75	100	6	3	Theory
IV	IV	20300G1	Value Education: Indian Society, People And Culture	2	25	75	100	3	3	Theory
V	V	20318S	Extension Activities: Mini Project	2	*Grade			4		Practical
IV	IV	20400A / 20400B	Advanced Tamil II / Basic Tamil II	2	100	NA	100	2	3	Theory
			Non Major Elective: Basics In Business Process Outsourcing		40	60				
IV	III	20418A	Core: Financial Management	4	25	75	100	6	3	Theory
	III	20418B	Core: Corporate Accounting – I	4	25	75	100	6	3	Theory
	III	20418C	Core: Audit And Assurance	4	25	75	100	6	3	Theory
	III	20418D	Allied: Taxation – II	3	25	75	100	6	3	Theory
	III	20418K	Online Swayam: Strategic Management	4				ONLINE		

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 05
2020-21

Sem.	Part	Course Code	Course Name	Credits	MARKS			Hrs. / Week	Exam Duration (Hrs.)	Category	
					CA	TEE	TOTAL				
V	III	20518A	Core: Corporate Accounting – II	4	25	75	100	6	3	Theory	
	III	20518B	Core: Governance, Risks And Ethics	4	25	75	100	6	3	Theory	
	III	20518C	Core: Corporate Reporting	4	25	75	100	6	3	Theory	
	III	20518D	Core: Business Analysis	4	25	75	100	6	3	Theory	
	III	20518U1	Elective I: Banking And Insurance Law	4	25	75	100	6	3	Theory	
	III	20518K	Online Swayam: Business Research Methods	4	ONLINE						
VI	III	20518S	Skill Based Subject: Institutional Training	3	40	60	100	2	3	Practical	
	III	20618A	Core: Advanced Financial Management	4	25	75	100	6	3	Theory	
	III	20618B	Core: Advanced Audit And Assurance	5	25	75	100	6	3	Theory	
	III	20618C	Core: Advanced Performance Management	5	25	75	100	6	3	Theory	
	III	20618U1	Elective II: Security Analysis And Portfolio Management	2	25	75	100	6	3	Theory	
	III	20618S	Skill Based Subject: Project Work	3	25	75	100	2	3	Practical	
			Total	140			3700				

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

Sem.	Part	Subject Code	Subject Name
Elective I & II			
V	III	20518U1	Elective I: Banking and Insurance Law
VI	III	20618U1	Elective II: Security Analysis and Portfolio Management



C VIII - 06
2020 - 21

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

MAPPING OF COURSES WITH PROGRAMME OUTCOME LEVELS

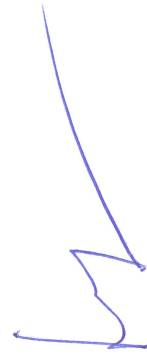
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
20100E1	Contemporary English – I	3	2		3	2	3	3	2	3	2
20118A	Core: Accountant In Business	3	2		2	3	1	3	3	3	2
20118B	Core: Financial Accounting	3	3	2	1	3	3	1	1	2	2
20118C	Core: Business Communication	3	2		3	3	3	3	1	2	1
20118D	Allied: Mathematics For Business	3		3	2	3	2	1		1	1
20200E1	Contemporary English – II	3	2		3	2	3	3	2	3	2
20218A	Core: Management Accounting	3	3	2	1	3	3	1	1	2	2
20218B	Core: Global Corporate And Business Law	3	2		2	3	2	2	3	3	1
20218C	Core: Financial Accounting - II	3	3	2	1	3	3	1	1	2	2
20218D	Allied: Statistics For Business	3		3	2	3	2	2		2	2
20218P	Skill Based Subject: Computer Applications Practical – I (Ms Office)	3	2	2	2	3	3	1		1	2
20218K	Online Swayam: Soft Skills	2	2		3	1	1	2		3	3
20318A	Core: Performance Management	3	3	2	3	2	2	2	2	1	2
20318B	Core: Taxation – I	3	2	2	2	3	1	2	3	3	1
20318C	Core: Financial Reporting	3	3	2	2	3	2	2	2	2	2
20318D	Skill Based Subject: Principles of Marketing	3	2	2	3	3	2	3	3	3	2
20318S	Extension Activities: Mini Project	3	1		2	3	2	2		3	1
20418A	Core: Financial Management	3	3	2	1	3	3	2	2	2	3
20418B	Core: Corporate Accounting – I	3	3	2	2	3	3	2	1	2	2
20418C	Core: Audit And Assurance	2	2	2	2	3	2	3	3	3	2
20418D	Allied: Taxation – II	3	2	2	2	3	2	2	3	3	2
20418K	Online Swayam: Strategic Management	2	2	1	3	2	2	3	1	2	3
20518A	Core: Corporate Accounting – II	3	3	2	2	3	3	2	1	2	2

C VIII - 07
2020 - 21

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
20518B	Core: Governance, Risks And Ethics	3	2		3	3	2	3	3	3	1
20518C	Core: Corporate Reporting	3	3	2	2	3	2	2	2	2	2
20518D	Core: Business Analysis	3	2		3	3	3	2	2	3	3
20518U1	Elective I: Banking And Insurance Law	3	2	2	2	3	3	2	3	3	2
20518K	Online Swayam: Business Research Methods	2	1	3		2	1		2	3	2
20518S	Skill Based Subject: Institutional Training	3	2	3	3	2	3	3	2	2	2
20618A	Core: Advanced Financial Management	3	3	2	1	3	2	2		2	3
20618B	Core: Advanced Audit And Assurance	2	2	2	2	3	2	3	3	3	2
20618C	Core: Advanced Performance Management	3	3	2	3	2		2	2	1	2
20618U1	Elective II: Security Analysis And Portfolio Management	3	2	2	2	3	3	2	3	3	2
20618S	Skill Based Subject: Project Work	3	2	3	3	2	3	3	2	2	2

Indicators: 1. Reasonable 2. Significant 3. Strong



C VII - 08
2020-21

CVIII - 09
2020-21

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
First	20100E1	CONTEMPORARY ENGLISH – I	3	Theory	-	100

OBJECTIVES: To inculcate aesthetic sensitivity, use error free grammatical sentences and to understand the basics of Business English and use it effectively

Unit-I: GRAMMAR

(Teaching Hours: 12)

Tenses, Modal auxiliaries, Prepositions, Voice, Connectors

Unit-II: BASICS OF COMMUNICATION

(Teaching Hours: 12)

The process and importance, Principles and benefits of effective communication, Communication as action and interaction, Developing honest relationship in communication, Power of words

Unit-III: SPOKEN ENGLISH

(Teaching Hours: 12)

Speech drills, Pronunciation (Phonetics symbols), Stress and intonation

Unit-IV: LSRW SKILLS

(Teaching Hours: 12)

Listening skills-Videos on Self-motivation and Phonetics,

Speaking skills-Phone Conversations and Conversational Fillers,

Reading skills-Newspaper Article Review and Reading Comprehension,

Writing skills-Punctuation Rules, Euphemism and polite language

Unit-V: LITERATURE

(Teaching Hours: 12)

Prose-Travel by Train by J.B.Priestley and Dabbawalas: Mumbai's best managed business by Amberish Diwanji.

Poetry-All the world's a stage by William Shakespeare and Paper Boats by Rabindranath Tagore.

Short Stories-The Necklace by Guy de Maupassant and A snake in the grass by R.K.Narayan

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 10
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	Course Outcome Statement	Knowledge level
CO1	To train students to write error free grammatical sentences and improve their linguistic skills	K1 & K3
CO2	Recognize culture, specific perspectives and values embedded in language behaviour.	K2
CO3	To understand the concept of Business English and develop intellectual, personal, professional and communicative abilities.	K3
CO4	To stimulate critical thinking, crafting and developing clear, lucid LSRW skills.	K3 & K4
CO5	To develop creativity, imagination and aesthetic sensitivity with literary texts.	K2 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2			2		1	2			
CO2	3			3	2	1	2	2	3	
CO3	3	3		3	2	3	3	2	3	
CO4	1	2		3	3	3	3	2	3	
CO5				1						

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Contemporary English	Compiled by English Faculty of SCIB & IM	GRD SCIB & IM	Revised Ed.- 2019
2	Better English Pronunciation	J.D.O'Connor	Cambridge	1980, Second Edition
Reference Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Path of Glory	Ed Rangaswamy	Lakshmi	2013
2	Radiance-English for communication	Board of Editors	Orient Blackswam	2009, II Edition
3	Understanding and Using English Grammar	Betty Schramper Azad	Orient Blackswam	2009

PEDAGOGY:

1. Lecture,
2. PPT Presentation,
3. Assignment,
4. Quiz,
5. e – content

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 11
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
First	20118A	CORE: ACCOUNTANT IN BUSINESS	4	Theory	-	100

OBJECTIVES: To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems

UNIT I: BUSINESS ORGANIZATIONS & ITS ENVIRONMENT (Teaching Hours: 14)

Business organizations - Stakeholders and external environment - Macro economic and micro economic factors - Social, Demographic, Technological, Environmental and Competitive factors - Business organization- Structure, Culture and Committees - Corporate Governance and Social Responsibility.

UNIT II: ACCOUNTING & REPORTING SYSTEMS (Teaching Hours: 13)

Accounting and Reporting systems -Relationship with other business functions- Law and regulations- Accounting and Auditing - Sources and purpose of internal and external financial information - Financial systems - Procedures and IT applications - Internal controls of data and compliance - Prevention of fraud and fraudulent behavior.

UNIT III: FUNCTIONS OF MANAGEMENT (Teaching Hours: 13)

Leadership - Management and Supervision - Recruitment and Selection - Individuals and Group behavior in an organization - Team - Formation, development and management - Motivating individuals and groups, Learning and Training, Performance Appraisal and Review.

UNIT IV: PERSONAL EFFECTIVENESS AND CONFLICTS (Teaching Hours: 15)

Personal effectiveness - Consequences of ineffectiveness - Competence frameworks and personal development - Conflicts- Sources and techniques for resolution and referral - Communicating in business.

UNIT V: PROFESSIONAL ETHICS IN ACCOUNTING & BUSINESS

(Teaching Hours: 15)

Professional Ethics in accounting and Business - Fundamental principles - Role of regulatory and professional bodies in promoting ethical standards - Corporate code of ethics- Ethical Conflicts and dilemmas.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIT - 12
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge about Business organizations and its environment	K1, K2
CO2	To understand about the accounting and Reporting system and the internal controls of data and compliance	K2, K3
CO3	To acquires skills related to various functions of Management	K2, K3
CO4	To understand about the Personal effectiveness and conflicts in business	K2, K3, K4
CO5	To know about the Professional Ethics in accounting and Business	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		2	3	1	2	2	2	1
CO2	2	3	1	2	2	1	2	1	2	2
CO3	3	3		2	2	2	3	1	2	2
CO4	2	2	2	3	3	3	3	1	2	2
CO5	3	3	1	2	3	3	2	2	3	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Accountant in Business	-	Becker Professional Education	2017
2	Accountant in Business	-	Kaplan Publishing House	2019
3	Accountant in Business	-	BPP Learning Media LTD.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Management	H Koontz and H. Wechrick	McGraw Hill Inc., New York	2010
2	Accountant in Business	-	British Library Cataloguing	2017
3	Management – Tasks, Responsibilities and Practices	Peter Drucker	Butterworth - Heinemam	2011

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz
5. e – content

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 13
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20118B	CORE: FINANCIAL ACCOUNTING	4	Theory	80	20

OBJECTIVES : To develop knowledge and understanding of the underlying concepts relating to financial accounting and technical proficiency in the use of double-entry principles and techniques including the preparation of basic financial statements.

UNIT I

(Teaching Hours - 12 hours)

Context and purpose of financial reporting - Scope and purpose of financial statements for external reporting - Users' and stakeholders' needs - Elements of financial reports - Regulatory framework -legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- Qualitative characteristics of financial information.

UNIT II

(Teaching Hours: 13)

Double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals- Recording transactions and events

UNIT III

(Teaching Hours: 13)

Sales and purchases - Cash - Inventory - Tangible non-current assets and Depreciation - Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables -Provisions and contingencies- Capital structure and finance cost.

UNIT IV

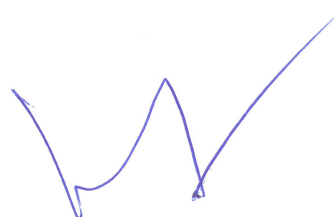
(Teaching Hours: 15)

Preparation of Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations- Suspense accounts - Statements of financial position - Statements of profit or loss and other comprehensive income -Disclosure notes - Events after the reporting period -Statements of cash flows - Incomplete records.

UNIT V

(Teaching Hours: 15)

Preparing simple consolidated financial statements - Subsidiaries and Associates - Interpretation of financial statements - Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V (11) - 14
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To learn about regulatory framework and accounting standards	K1, K2
CO2	To compute double entry system and journal, ledger	K1, K2, K3
CO3	To know the cash and inventory, receivables and payables	K1, K2, K3
CO4	To prepare trail balance and bank reconciliation statements	K1, K2, K3, K4
CO5	To familiarize the concept of ratios and financial statements	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	2	2	1	1	2	2	2
CO2	3	3	2	1	2	3	3	1	2	2
CO3	3	3	2	1	2	2	2	1	2	2
CO4	3	3	2	2	2	3	2	1	2	2
CO5	3	3	2	1	3	3	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Fundamentals of Financial Accounting		Becker Educational Development corp	2016
2	Fundamentals of Financial Accounting		Kaplan Publishing	2016
3	Fundamentals of Financial Accounting		BPP Learning Media LTD	2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Financial Accounting	Paul S K	New Central Book Agency	2009
2	Financial Accounting	Jain S.P, Narang K L	Kalyani Publishers, Delhi	2004

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS) C VIII - 15
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING 2020 - 21
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20118C	CORE: BUSINESS COMMUNICATION	4	THEORY	-	100

OBJECTIVES: To develop ability to communicate on matters having relevance to day – to –day business operations.

UNIT I: TYPES AND OBJECTIVES OF COMMUNICATION (Teaching Hours: 14)

Definition -Types and patterns of communication - Spoken communication -Written communication- Non-verbal communication - Audio-visual communication and Multimedia communication. Objectives of communication - Horizontal communication - Upward communication - Barriers to communication.

UNIT II: BUSINESS CORRESPONDENCE FORMAT & LETTERS (Teaching Hours: 14)

Business correspondence - Functions -Various kinds of business correspondence. Business Letter- Characteristics - Organization Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Orders and Execution - Credit and Status Enquiries - Complaints, Claims and adjustments.

UNIT III: BUSINESS LETTERS (Teaching Hours: 13)

Sales Letters – Circulars - Bank Correspondence - Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary.

UNIT IV: REPORT WRITING & CV (Teaching Hours: 12)

Report writing – Classification - Characteristics of a good report. Management Information System –meaning - Information needed for management - Curriculum Vitae

UNIT V: CAREERSTORKES (Teaching Hours: 12)

Careerstrokes: On-line Practical UNITS – Communication skills – Group Discussion – Interviews – Team work – Time management – Business awareness

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 16
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge on various types and patters of communication, its objectives and barriers	K1, K2
CO2	To gain knowledge on Business correspondence about drafting various types of Business letters	K2, K3, K5
CO3	To acquire skills on drafting various types of business and Company secretary correspondence	K2, K3, K5
CO4	To make familiar with report writing, curriculum vitae and about management information system	K2, K3, K4, K5
CO5	To explore the skills on various On – line practical modules related to students career development	K2, K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1		3	2	1	3		2	1
CO2	3	1		3	2		1			1
CO3	3	1		3	2		2		1	1
CO4	3	1	1	3	2	1	1		1	1
CO5	2	2	1	3	3	2	3	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Communication	Dr. K. K.Ramachandran	Vikas Publication	2007
2	Essentials of Business Communication	Rajendra Pal, J.S.Korlahalli	Sultan Chand and Sons	2007
3	Business Communication	R.C. Bhatia	Ane Books India, New Delhi	2008
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Business Communication	M.K. Shegal Vandana Khetarpal	Excel Books	2008
2	Effective Business Communication	Asha Kaul	PHI Learning Private Limited	2015 & 2 nd edition
3	Business Communication – Principles, Methods and Techniques	Prof. Nirmal Singh	Deep & Deep Publications Private Limited	2008

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 17
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20118D	ALLIED: MATHEMATICS FOR BUSINESS	4	THEORY	80	20

OBJECTIVES: To enable the students to apply mathematical knowledge to solve business problems.

UNIT – I

(Teaching Hours: 16)

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

(Teaching Hours: 14)

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

(Teaching Hours: 14)

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

(Teaching Hours: 16)

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

(Teaching Hours: 10)

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII) - 18
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	Description about Unit 1 Mathematics in Finance	K1, K2, K3
CO2	Description about Unit 2 Introduction to Matrix	K2, K3
CO3	Description about Unit 3 Differential calculus	K1,K2,K3
CO4	Description about Unit 4 Integral calculus	K1,K2,K3
CO5	Description about Unit 5 Introduction to Operations Research	K2,K3, K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		3	3	3	3	3			
CO2			3	3			3			
CO3	3		3	3		2	3			
CO4	3		3	3		2	3			
CO5	3		3	3		3	3			

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Mathematics and Statistics	P.A. Navnitham	Jai Publishers, Trichy	2019 Edition
2	Operations Research	Kanti Swarup, P.K. Gupta and Man Mohan	Sultan Chand and sons, New Delhi.	2012 Edition
3	Business Mathematics	M.Wilson	Himalaya Publishing House	2012 Edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Business Mathematics	P.R.Vittal	Margham Publications, Chennai	2005 Edition
2	Operations Research	S.Kalavathy	Vikas Publishing House, New Delhi.	2002 Edition
3	Introduction to Operations Research	Kanti Swarup, P.K. Gupta and Man Mohan	Sultan Chand and sons, New Delhi.	2005 Edition

PEDAGOGY:

- Lecture
- PPT Presentation
- Assignment
- Quiz



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V(II) - 19

2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20200E1	CONTEMPORARY ENGLISH – II	3	THEORY	-	100

OBJECTIVES: To inculcate aesthetic sensitivity, use error free grammatical sentences and to understand the basics of Business English and use it effectively

Unit-I: GRAMMAR

(Teaching Hours: 12)

Phrases, Clauses, Sentence Structure, Idioms, Lexical Skills

Unit-II: EFFECTIVE COMMUNICATION

(Teaching Hours: 12)

Social English and Cultural Awareness, Writing Paragraphs, CV (resume)/Job Interviews, Presentations-Structure and Key Phrases, Presentation-Being Lively and Persuasive, Style-Clarity and Emphasis

Unit-III: COMMUNICATION PRACTICE

(Teaching Hours: 12)

Communication Exercises, Real Life Incidents, Face-to-Face training, Presentation Skills, Group Discussion and Seminars

Unit-IV: LSRW SKILLS

(Teaching Hours: 12)

Listening skills-Interview with a CEO & Marketing Director, Nature: Changing Opinions, Extended Multiple Choice, Summary Completion

Speaking skills-Pronunciation: Word Stress, Stress Shift, Contrastive Stress, Emphasis, Compound Adjectives, Past Simple Endings

Reading skills- Information and Communication Technology, Globalization and Economic Policy

Writing skills-Feature Writing, Interviewing & Ad Writing

Unit-V: LITERATURE

(Teaching Hours: 12)

Prose-I have a Dream by Martin Luther King Jr and Words of Wisdom by Chetan Bhagat

Poetry- A Prayer for my daughter by WB Yeats and Palanquin Bearers by Sarojini Naidu

Short Stories-The Last Leaf by O'Henry and Glory at Twilight by Bhabani Bhattacharya.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V (I) - 20
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	Course Outcome Statement	Knowledge level
CO1	To train students to write error free grammatical sentences and improve their linguistic skills	K1 & K3
CO2	Recognize culture, specific perspectives and values embedded in language behaviour.	K2
CO3	To understand the concept of Business English and develop intellectual, personal, professional and communicative abilities.	K3
CO4	To stimulate critical thinking, crafting and developing clear, lucid LSRW skills.	K3 & K4
CO5	To develop creativity, imagination and aesthetic sensitivity with literary texts.	K2 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2			2		1	2			
CO2	3			3	2	1	2	2	3	
CO3	3	3		3	2	3	3	2	3	
CO4	1	2		3	3	3	3	2	3	
CO5				1						

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Contemporary English	Compiled by English Faculty of SCIB & IM	GRD SCIB & IM	Revised Ed.- 2019
2	Better English Pronunciation	J.D.O'Connor	Cambridge	1980, Second Edition
Reference Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Path of Glory	Ed Rangaswamy	Lakshmi	2013
2	Radiance-English for communication	Board of Editors	Orient Blackswam	2009, II Edition
3	Understanding and Using English Grammar	Betty Schramper Azad	Orient Blackswam	2009

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz
5. e – content

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 21
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20218A	CORE: MANAGEMENT ACCOUNTING	4	THEORY	60	40

OBJECTIVES: To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context

UNIT I : MANAGEMENT INFORMATION AND COST CLASSIFICATION

(Teaching Hours: 13)

The nature, source and purpose of management information -Accounting for management-Role and purpose – Strategic, tactic and operational planning- Attributes of good information- imitations of management information, Sources of data – Sampling techniques-, Cost classification –production and non production costs-different types of cost behaviour- cost objects, cost UNITS and cost centres- cost, profit, investment and revenue centres, Presenting information – tables, charts , graphs, pie charts, scatter diagrams.

UNIT II: ACCOUNTING FOR MATERIAL, LABOUR & OVERHEADS AND COSTING METHODS

(Teaching Hours: 15)

Accounting for material- ordering receiving and issue- material inventory account-Value of closing inventory LIFO, FIFO and average methods, Accounting for Labour – Remuneration methods-time based systems, piece work systems and individual and group incentive schemes- Labour turnover, Accounting for overheads – overhead absorption rates, Absorption and marginal costing-concept of contribution, Cost accounting methods – Job and batch costing, principles-Process costing-Service/operation costing- Alternative cost accounting.

UNIT III: BUDGETING, CAPITAL BUDGETING & STATISTICAL TECHNIQUES

(Teaching Hours: 15)

Nature and purpose of budgeting - Statistical techniques - Analysis of cost data- forecasts of costs and revenues- Linear regression Analysis-Time series Analysis- Moving Averages- Index numbers- Budget preparation - Flexible budgets -Capital budgeting and discounted cash flow - NPV,IRR and Payback methods - Budgetary control and reporting - Behavioural aspect of budgeting.

UNIT IV: STANDARD COSTING

(Teaching Hours: 13)

Standard costing system - Variance calculations and analysis : Sales price and volume variance-Materials total, price and usage variance- Labour total, rate and efficiency variance- Variable overhead total expenditure and efficiency variance-interrelationship with variables- Reconciliation of budgeted and actual profit.

UNIT V: PERFORMANCE MEASUREMENT APPLICATION

(Teaching Hours: 14)

Performance measurement overview - Performance measurement application - Cost reductions and value enhancement Profitability and quality of service - Cost control, cost reduction and value analysis -Monitoring performance and reporting: non financial performance, short term and long term performance- Role of benchmarking.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS) COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 22

2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To develop knowledge about nature, source, purpose, presentation, characteristics of Management information and types of Cost classification and behavior	K1, K2
CO2	To understand about Accounting for material, labour and overheads, absorption costing, marginal costing and cost accounting methods	K2, K3
CO3	To train the students about various types of budgeting, statistical techniques and capital budgeting techniques	K2, K3, K4
CO4	To gain knowledge towards standard costing system which includes material, labour, overhead and sales variance	K2, K3, K4
CO5	To acquire skills on Performance measurement application and its reporting	K2, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	3	2	2	1	1	1
CO2	3	3	2	1	3	2	2	1	2	2
CO3	3	3	3	2	3	3	2	1	2	3
CO4	3	3	2	1	2	2	2		1	2
CO5	3	3	2	2	2	2	2	2	2	1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Fundamentals of Management Accounting	-	Becker Educational Development Corp.,	2019
2	Fundamentals of Management Accounting	-	Kaplan Publishing	2019
3	Fundamentals of Management Accounting	-	BPP Learning Media Ltd.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Fundamentals of Management Accounting	-	Becker Educational Development Corp.,	2019
2	Cost and Management Accounting	M.B. Shukla	Himalaya Publishing House	2013
3	Management Accounting	Khan M Y Jain	McGraw Hill	2006 & 4 th edition

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. e – content
4. Assignment
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V(1) - 23
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20218B	CORE: GLOBAL CORPORATE AND BUSINESS LAW	4	THEORY	-	100

OBJECTIVE: To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

UNIT I - ESSENTIAL ELEMENTS OF THE LEGAL SYSTEM **(Teaching Hours – 13)**

Essential elements of the legal system - Law and the legal system –Definition- Types - Structure and operation of the courts -Sources of law - Case law and precedent- Legislation - Rules and presumptions used by the courts- Human rights law.

UNIT II - LAW OF OBLIGATIONS **(Teaching Hours –13)**

Law of obligations - Formation of contract –Simple contract- Offer- Acceptance- Consideration- Content of contracts- Contractual terms- Exclusion clauses, Breach of contract and remedies- Mode of discharge of contract- Effect of reach of contract- Award of damages, The law of torts and professional negligence - Meaning- tort of ‘Passing off’- tort of negligence- duty of accountants and auditors.

UNIT III - EMPLOYMENT LAW **(Teaching Hours – 13)**

Employment law - Contract of employment - common laws and statutory duties on the employer and employee - Dismissal and redundancy- Termination of employment by notice- summary and constructive dismissal- wrongful dismissal- unfair dismissal. Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- Formation and constitution of a company - Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association.

UNIT IV - CAPITAL AND FINANCING OF COMPANIES **(Teaching Hours – 13)**

Capital and financing of companies - Share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions.

UNIT V - INSOLVENCY LAW **(Teaching Hours – 13)**

Insolvency law – Voluntary liquidation- Compulsory liquidation- Insolvency and administration - Corporate fraudulent and criminal behavior –Legal control over insider dealing - money laundering, bribery - Fraudulent and criminal behavior.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 24

2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	Understanding the general legal framework	K1, K2
CO2	To help the student to understand the concept of contract and various types of contract	K2,K3,K4
CO3	Developing knowledge on laws related to employment	K3,K4
CO4	Make the students understand about capital and financing of companies	K3,K4,K5
CO5	To create awareness about the laws related to illegal behavior in business	K3,K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2		2	3	1	1	3	2	2
CO2	2	2	1	2	3	1	2	3	2	1
CO3	2	2		2	3	2	3	3	2	2
CO4	3	3	1	2	3	3	2	1	2	2
CO5	3	2		2	3	2	2	3	3	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Global Corporate and Business Law	-	Becker Educational Development Corp	2019
2	Global Corporate and Business Law	-	Kaplan Publishing	2019
3	Global Corporate and Business Law	-	BPP Learning Media LTD	2019

Reference Books

S.No.	Title	Author	Publishers	Year of Publications
1	Business Law: Text and Cases: Legal, Ethical, Global, and Corporate Environment	Kenneth W. Clarkson, Roger LeRoy Miller, Frank B. Cross	South-Western Cengage Learning	2012
2	Essentials of Company Law and Secretarial Practice	Dr. P.N. Reddy and H.R. Appanaiah	Himalaya Publishers	2017
3	Principles of Company Law	M.C. Shukla&Gulshan	New Age International Private Limited	1971

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 25
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20218C	CORE: FINANCIAL ACCOUNTING - II	4	THEORY	60	40

OBJECTIVES: To enable the students learn the concepts of Partnership accounting.
 To develop accounting knowledge in royalty accounts, insurance accounts and voyage accounts.

UNIT I **(Teaching Hours: 14)**
 Partnership – Definition – Capital accounts of Partners – Profit sharing ratio – treatment of Goodwill – Admission of a partner – Revaluation of assets and liabilities

UNIT II **(Teaching Hours: 13)**
 Retirement of a Partner – Calculation of gaining ratio – revaluation of assets and liabilities – Treatment of goodwill – Memorandum Revaluation Account.

UNIT III **(Teaching Hours: 13)**
 Death of a partner – Dissolution of partnership firm – Insolvency of all partners – Garner Vs Murray rule and Piecemeal distribution – Proportionate capital method only.

UNIT IV **(Teaching Hours: 13)**
 Royalty accounts excluding sub lease

UNIT V **(Teaching Hours: 12)**
 Insurance claims – claims for loss of stock and loss of profits – Voyage Accounts .

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To Describe the concept of partnership accounts and basic analysis	K1, K2
CO2	To analyze the retirement ratio and applying revaluation accounts	K2, K3
CO3	To earn the idea about dissolution of partners and to prepare revaluation accounts	K1, K2, K3
CO4	To enhance the knowledge of royalty accounts	K1, K2, K3, K4
CO5	To understand the concepts of insurance claims	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CV(II) - 26
2020-21

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	2	2	2	1	2	1
CO2	3	2	2	1	2	2	2	1	2	1
CO3	3	2	2	1	2	2	2	1	2	1
CO4	3	2	2	1	2	2	2	1	2	2
CO5	3	3	2	2	3	2	2	2	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Accounting	S.P. Jain & Narang K .L	Kalyani Publishers.	2012
2	Advanced Accounting	Gupta R.L & Gupta V. K	Sultan Chand Publications	2002
3	Advanced Accounting	Sukla & Grewal	Sultan Chand Publications	2010
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Financial Accounting	Gupta R.L and Radhaswamy .M	Sultan Chand and Sons.	2014
2	Financial Accounting	Reddy T.S & Murthy A	Margham Publications	2013

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V(II) - 27
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20218D	ALLIED: STATISTICS FOR BUSINESS	4	THEORY	80	20

OBJECTIVES : To enable the students to learn the Statistical methods and their applications in Commerce

UNIT I:

(Teaching Hours: 13)

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II:

(Teaching Hours: 17)

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.
Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III:

(Teaching Hours: 14)

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV:

(Teaching Hours: 13)

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V:

(Teaching Hours: 13)

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition– Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 28
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	Description about Unit 1 Introduction to Statistics and Measures of Central tendency	K1, K2, K3
CO2	Description about Unit 2 Measures of Dispersion	K1, K2, K3, K4
CO3	Description about Unit 3 Correlation and Regression	K1, K2, K3, K4
CO4	Description about Unit 4 Time Series Analysis and Index Numbers	K1, K2, K3, K4
CO5	Description about Unit 5 Probability and Interpolation	K1, K2, K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1			3	3		3	3			
CO2			3	3		3	3			
CO3			3	3		3	3			
CO4	3		3	3	3	3	3	3		
CO5			3	3		3	3			

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Statistical Methods	S.P. Gupta	Sultan Chand and sons, New Delhi.	2012 Edition
2	Business Mathematics and Statistics	P.A.Navnitham	Sultan Chand and sons, New Delhi.	2019 Edition
3	Statistics- Theory and Practice	R.S.N. Pillai and Bagavathy	Sultan Chand and sons, New Delhi.	2010 Edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Fundamentals of Applied Statistics	S.C.Gupta and V.K.Kapoor	Sultan Chand and sons, New Delhi.	2001 Edition
2	Business Statistics	P.R.Vittal	Margham Publications, Chennai	2001 Edition
3	Fundamentals of Statistics	S.C.Gupta	Himalaya Publishing House	2018 Edition

PEDAGOGY:

- Lecture
- PPT Presentation
- Assignment
- Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 29
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20218P	SKILL BASED SUBJECT - COMPUTER APPLICATIONS PRACTICAL – I (MS OFFICE)	2	PRACTICAL	-	-

OBJECTIVES : To improve the skills in MS Office Package.

MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background colour, Text colour, 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.

MS EXCEL

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.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 30
2020-21

MS POWER POINT

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.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO	To provide fundamental knowledge of the use of computers in business, To provide an exposure in MS office, To familiarize with basic MS office word, Excel, Presentation	K2,K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO	2	2	1	1	3	1	2		1	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Microsoft Office PowerPoint 2007 Step by Step	Joan Lambert, Joyce Cox	Microsoft	2007
2	Practical Guide to PC and Microsoft Office 2010	Sergey K. Aityan	Createspace Independent Pub	2012
3	Microsoft Office 2016 Step by Step	Joan Lambert, Curtis Frye	MICROSOFT Press	2015

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V III - 31
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
Second	20218K	ONLINE SWAYAM: SOFT SKILLS	2	-	-	-

OBJECTIVES: The course aims to develop the soft skills , communication and behavioural skills of the students

LINK: https://swayam.gov.in/nd1_noc20_hs60/preview

- WEEK 1:** Introduction to Soft Skills, Aspects of Soft Skills, Effective Communication Skills, Classification of Communication, Personality Development
- Week 2:** Positive Thinking, Telephonic Communication Skills, Communicating without Words, Paralanguage
- Week 3:** Proxemics, Haptics: The Language of Touch, Meta-communication, Listening Skills, Types of Listening
- Week 4:** Negotiation Skills, Culture as Communication, Organizational Communication
- Week 5:** Communication Breakdown, Advanced Writing Skills, Principles of Business Writing
- Week 6:** Business Letters, Business Letters: Format and Style, Types of Business Letter
- Week 7:** Writing Reports, Types of Report, Strategies for Report Writing, Evaluation and Organization of Data
- Week 8:** Structure of Report, Report Style, Group Communication Skills
- Week 9:** Leadership Skills, Group Discussion, Meeting Management, Adaptability & Work Ethics
- Week 10:** Advanced Speaking Skills, Oral Presentation, Speeches & Debates, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation: Planning & Preparation
- Week 11:** Making Effective Presentations, Speeches for Various Occasions, Interviews, Planning & Preparing: Effective Résumé,
- Week 12:** Facing Job Interviews, Emotional Intelligence & Critical Thinking, Applied Grammar



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 32
2020 - 21

BOOKS AND REFERENCES:

1. Butterfield, Jeff. Soft Skills for Everyone. New Delhi: Cengage Learning. 2010.
2. Chauhan, G.S. and Sangeeta Sharma. Soft Skills. New Delhi: Wiley. 2016.
3. Goleman, Daniel. Working with Emotional Intelligence. London: Bantam Books. 1998.
4. Hall, Calvin S. et al. Theories of Personality. New Delhi: Wiley. rpt. 2011.
5. Holtz, Shel. Corporate Conversations. New Delhi: PHI. 2007.
6. Kumar, Sanajy and Pushp Lata. Communication Skills. New Delhi: OUP. 2011.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 33

2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20318A	CORE: PERFORMANCE MANAGEMENT	4	THEORY	60	40

OBJECTIVES: To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

UNIT I :

SPECIALIST COST & MANAGEMENT ACCOUNTING TECHNIQUES

(Teaching Hours: 14 hours)

Specialist cost and management accounting techniques : Activity Based Costing –Cost drivers- Target costing – Target costing in service and manufacturing industries-Life-cycle costing -Throughput accounting –Theory of constraints- Throughput Accounting Ratio- Environmental accounting.

UNIT II:

DECISION MAKING TECHNIQUES

(Teaching Hours: 14 hours)

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break even point- Margin of safety-Break even charts, profit volume charts -Limiting factors –Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision- making.

UNIT III:

BUDGETING AND CONTROL

(Teaching Hours: 14 hours)

Budgeting and control: Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting – Learning rate and learning effect-Learning curve,

UNIT IV:

STANDARD COSTING VARIANCE

(Teaching Hours: 11 hours)

Standard Costing - Variance; Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects.

UNIT V:

PERFORMANCE MEASUREMENT & CONTROL

(Teaching Hours: 13 hours)

Performance measurement and control : Performance management information systems -Sources of management information -Management reports - Performance analysis in private sector organisations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V (1) - 34
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To develop knowledge in the application of Cost and Management accounting techniques	K1, K2
CO2	To understand about the various decision making techniques and dealing with risk and uncertainty in decision making	K2, K3, K4
CO3	To know about the various types of budgets and quantitative analysis in Budgeting	K2, K3
CO4	To gain knowledge towards standard costing system which includes material, sales, planning and operational variances	K2, K3, K4
CO5	To train the students related to Performance management information systems, performance analysis in private sector, not – for – profit organizations and public sector	K2, K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	2	3	2	2	1	1	2
CO2	3	3	1	2	3	3	3	1	2	2
CO3	3	3	2	2	3	3	3	1	2	2
CO4	3	3	2	2	3	2	2	1	2	2
CO5	3	3	1	3	2	3	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Performance Management	-	Becker Educational Development Corp.,	2019
2	Performance Management	-	Kaplan Publishing House	2019
3	Performance Management	-	BPP Learning Media LTD.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Advanced Management Accounting	Robert S Kaplan Anthony A Atkinson	Prentice Hall	1998
2	Cost and Management Accounting	M.B. Shukla	Himalaya Publishing House	2013
3	Management Accounting	Khan M Y Jain	McGraw Hill	2006 & 4 th edition

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. e – content
4. Assignment
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 35
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20318B	CORE: TAXATION - I	4	THEORY	60	40

OBJECTIVES: To learn the various concepts, rules & regulations and procedures related to Income tax.

UNIT I: INCOME TAX ACT

(Teaching Hours –13 hours)

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Assessee in default - Scope of income - Charge of Tax - Residential status – Incomes which do not part of total income.

UNIT II: HEADS OF INCOME

(Teaching Hours – 13 hours)

Heads of Income – Income from salary - Salary – Definition – Characteristics – Computation of Income from salary - Rates of tax for individuals.

UNIT III: INCOME FROM HOUSE PROPERTY & INCOME FROM BUSINESS & PROFESSION

(Teaching Hours – 12 hours)

Income from House Property – Characteristics - Exempted Incomes from House property - Deductions - Computation of Income from house property - Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of profits and gains of business and profession of an individual.

UNIT IV: INCOME FROM CAPITAL GAIN

(Teaching Hours – 12 hours)

Income from Capital Gain: – Capital asset – Long term capital asset – Short term capital asset – Indexation - Computation of Income from Capital Gain-Income from other sources: – Various sources of income - Computation of income from other sources.

UNIT V: INCOME TAX AUTHORITIES

(Teaching Hours – 12 hours)

Set off and carry forward of losses. Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – Function – General Powers –Assessment & its Procedure– Types of Assessment.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 36
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To understand about the basic concepts of Income Tax Act	K1, K2
CO2	To gain knowledge about Heads of Income	K2, K3
CO3	To acquire skills in calculating Income from House Property and Income from Business and Profession	K2, K3
CO4	To make expertise in valuation of Income from Capital Gain and Income from other sources	K2, K3, K4
CO5	To understand the concept of Set off and carry forward of losses and about Income Tax Authorities	K2, K3, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	3	1	2	2	2	1
CO2	3	2	2	1	3	2	2	2	2	1
CO3	3	2	2	2	3	2	2	2	1	1
CO4	3	2	2	1	3	2	2	2	1	1
CO5	3	2	1	2	3	2	3	2	1	1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Income Tax Law and Practice	Gaur and Narang	Kalyani Publishers	Revised Edition
2	Students' guide to Income Tax	VinodSinghania	Taxmann Publication Private Limited	Revised Edition
3	Income Tax Law and Practice	N. Hariharan	The McGraw – Hill Publishing Company Limited, New Delhi	Revised Edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Income Tax	B.B. Lal	Pearson	Revised Edition
2	Taxation Law and Practice	V. Balachandran, S. Thothadri	PHI Learning Private Limited	Revised Edition
3	Income Tax Law and Practice	Bhagwati Prasad	Wishwa Prakashan	Revised Edition

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V (1) - 37

2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20318C	CORE: FINANCIAL REPORTING	4	Theory	60	40

Objectives: To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

UNIT I - THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING
(Teaching hours – 12 hours)

The conceptual and regulatory framework for financial reporting :The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialised, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

UNIT II - ACCOUNTING FOR TRANSACTIONS IN FINANCIAL STATEMENTS

(Teaching hours – 12 hours)

Accounting for transactions in financial statements : Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance -Revenue - Government grants.

UNIT III - ANALYSING AND INTERPRETING FINANCIAL STATEMENTS

(Teaching hours – 13 hours)

Analysing and interpreting financial statements :Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities.

UNIT IV - PREPARATION OF FINANCIAL STATEMENTS

(Teaching hours – 14 hours)

Preparation of financial statements: Preparation of single entity financial statements : Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flows.

UNIT V - PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

(Teaching hours – 14 hours)

Preparation of consolidated financial statements: Consolidated statement of financial position Consolidated statement profit and loss account and other comprehensive income.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 38
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	Understanding the conceptual and regulatory framework	K1, K2
CO2	Accounting for transactions using accounting standards	K2,K3,
CO3	Analysis and interpretation of accounting standards	K3,K4,K5
CO4	Preparation of single entity financial statement	K4,K5
CO5	Preparing and explain the content and purpose of consolidated financial statements.	K3,K4,K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		2	3	2	2	3	2	1
CO2	3	2	1	1	2	2	2	1	2	2
CO3	2	3	1	2	3	2	2	1	2	2
CO4	3	3	2	1	2	2	2	1	2	2
CO5	2	3	2	1	3	2	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Financial Reporting		Becker Educational Development Corp	2019
2	Financial Reporting		Kaplan Publishing	2019
3	Financial Reporting		BPP Learning Media LTD	2019

Reference Books

S.No.	Title	Author	Publishers	Year of Publications
1	Financial Reporting and Analysis	Gibson, Charles H	South-Western Pub	2012
2	Financial reporting	David Alexander; Anne Britton	London : Thomson Learning	2004
3	Advanced Financial Accounting	DavidPendrill and Richard Lewis	Pearson Education Limited	2007

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 39
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20318D	SKILL BASED SUBJECT: PRINCIPLES OF MARKETING	3	Theory	-	100

OBJECTIVES: To make the students understands about the Modern Marketing and other marketing concepts

UNIT I

(Teaching Hours: 13)

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-
Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

UNIT II

(Teaching Hours: 13)

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization –
Market Information

UNIT III

(Teaching Hours: 12)

Consumer Behaviour –meaning –Need for studying consumer behavior - Factors influencing consumer
behaviour-Market segmentation – Customer Relations Marketing

UNIT IV

(Teaching Hours: 14)

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding- Labelling- Price Mix-
Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-
Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT V

(Teaching Hours: 13)

Marketing and Government –Bureau of Indian Standards – AGMARK –Consumerism – Consumer
Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C.VIU - 40

2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge about modern marketing concept	K1, K2
CO2	To know about the marketing functions	K1, K2, K3
CO3	To understand about the consumer related marketing	K1, K2, K3
CO4	To gain knowledge on marketing mix and channels of distribution	K1, K2, K3, K4
CO5	To train the students about rights of consumers and green marketing	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		2	3	2	2	2	2	2
CO2	3	3		2	3	2	2	1	2	2
CO3	3	3		2	3	2	3	1	2	2
CO4	3	3		2	3	2	3	1	2	3
CO5	3	3		2	3	2	2	1	2	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Marketing Management	Rajan Sexena	McGrawHill	2005
2	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson	2008
3	Marketing Management	V.S. Ramasamy and Namakumari	SAGE publications	2018
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Marketing	William G.Zikmund & Michael D'Amico	Cengage Learning	2017
2	Marketing	R.S.N.Pillai & Bagavathi	S. Chand and Company Private Limited	2010

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CV(1) - 41
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20318S	EXTENSION ACTIVITIES: MINI PROJECT	2	PRACTICAL	-	-

Objectives:

The objectives of the mini project is to explain the budding research knowledge of the students in the format of collecting “Term Paper”. A Term Paper is a research paper proposed by the student over an academic concept. Basically term papers are a source of learning for the students. Communication skills, critical thinking, domain authorization and exchange of ideas of the students can be improved with this mini project.

Guidelines for preparing Term paper

1. Topic selection will be based on the list of topics given in that particular academic year. Topic list tends to change each year with the new updation in the business world.
2. Students need to do a thorough research of the topic chosen by them.
3. Outline for the preparation of term papers will be discussed in the allotted class hour.
4. Before proceeding with the work, students need to submit sample proposal for approval from the concern faculty.
5. Main paper submission should have a cover page and prescribed layout for uniformity.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO	Students gain an out of the box opportunity to explore their knowledge in various academic domains. Cognitive and Analytical skills of the students can be developed. In spite of individual research work, it builds team work, good communication and presentation skills among students.	K3,K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO	3	2	3	2	3	1	2	2	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Pedagogy: Lecture, PPT Presentation, e-contents, Group Discussions

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 42
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20418A	CORE: FINANCIAL MANAGEMENT	4	THEORY	60	40

OBJECTIVES: To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

UNIT I: FINANCIAL MANAGEMENT FUNCTION

(Teaching Hours - 13 hours)

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy -Stakeholders and impact on corporate objectives -Financial and other objectives in not-for-profit organisations.

UNIT II: FINANCIAL MANAGEMENT ENVIRONMENT

(Teaching Hours - 12 hours)

Financial management environment: The economic environment for business - main macroeconomic policy targets.- role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions- Interest-bearing instruments -Discount instruments - Derivative products.

UNIT III: WORKING CAPITAL MANAGEMENT

(Teaching Hours - 14 hours)

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory -accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

UNIT IV: INVESTMENT APPRAISAL

(Teaching Hours - 14 hours)

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal -Adjusting for risk and uncertainty in investment appraisal -Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance : Sources of, and raising business finance - Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

UNIT V: BUSINESS VALUATIONS

(Teaching Hours - 12 hours)

Business valuations : Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management :The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations -Hedging techniques for foreign currency risk - Hedging techniques for interest rate risk.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 43
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge about primary aspects of Financial management and various objectives like financial and corporate objectives	K1, K2
CO2	To acquire skills on financial management environment and the role of financial markets	K1, K2
CO3	To train students related to the Working capital management	K2, K3
CO4	To understand about the Investment appraisal and various sources of finance	K2, K3, K4
CO5	To give knowledge to the students about the various methods of Business valuations and the risk management techniques	K2, K3, K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		2	3	1	2	2	2	1
CO2	3	2	1	2	3	2	2	1	2	2
CO3	3	3	2	1	3	2	2	1	2	1
CO4	3	2	2	2	1	2	2	1	2	2
CO5	3	2	2	1	3	3	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Financial Management	-	Becker Educational Development Corp.,	2019
2	Financial Management	-	Kaplan Publishing House	2019
3	Financial Management	-	BPP Learning Media LTD.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Financial Management and Policy	Bhalla, V.K	Anmol Publications, Delhi	2014
2	Financial Management- Theory and Practice	Prasanna Chandra	Tata McGraw Hill	2019
3	Advanced Financial Management	Narendra Singh	Himalaya Publishing House	2010

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. e – content
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 44
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20418B	CORE: CORPORATE ACCOUNTING – I	4	THEORY	80	20

OBJECTIVES : To enhance the students to understand the preparation of company accounts

UNIT I: ISSUE OF SHARES

(Teaching Hours - 13 hours)

Shares – Issue- Calls-in-arrears and Calls-in-advance- Over subscription and under subscription- Issue of shares at premium- Issue of shares at discount- Forfeiture of shares- Re- issue of forfeited shares- Rights issue- Bonus issue – Underwriting of shares and debentures- Complete underwriting(excluding Firm underwriting)

UNIT II: REDEMPTION OF PREFERENCE SHARES AND ACQUISITION OF BUSINESS

(Teaching Hours – 13 hours)

Redemption of preference shares- Issue redemption of debentures (out of provision)- Acquisition of business- Determination of purchase consideration- When new set of books are opened- When same set of books are continued.

UNIT III: PROFITS PRIOR TO INCORPORATION AND COMPANY FINAL ACCOUNTS

(Teaching Hours: 12 hours)

Profits prior to incorporation - Ascertainment of profit or loss prior to incorporation. Preparation and presentation of Company Final Accounts; Legal requirements – Tax Adjustments - Computation of Managerial Remuneration - preparation of profit/loss account - Balance sheet.

UNIT IV: LIQUIDATION OF COMPANIES

(Teaching Hours: 13 hours)

Liquidation of companies - Statement of Affairs - Liquidator's Final Statement of Account.

UNIT V: VALUATION OF GOODWILL AND SHARES

(Teaching Hours: 10 hours)

Valuation of Goodwill and shares – need – Factors affecting the value of Goodwill- Methods-Valuation of Shares.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 45
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge about the various aspects related to Issue of Shares and Underwriting of Shares and Debentures	K1, K2, K3
CO2	To develop skill on Redemption of Preference shares and Acquisition of business	K2, K3
CO3	To acquire skills in Profit prior to Incorporation and Preparation and presentation of Company Final Accounts	K2, K3, K4
CO4	To understand about the Liquidation of Companies and its procedures	K2, K3, K4, K5
CO5	To train the students in valuing the Goodwill and Shares	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	3	2	2	1	2	1
CO2	3	3	2	2	3	2	2	1	2	2
CO3	3	3	2	2	3	3	2	1	3	2
CO4	3	3	2	1	3	3	2	1	2	2
CO5	3	3	2	1	3	2	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Accounting	R.L.Gupta and Radhaswamy	Sultan Chand & Sons, New Delhi	2001
2	Advanced Accounting	Jain and Narang	Kalyani Publishers, New Delhi	2000
3	Advanced Accounting	S.N.Maheswari	Vikas Publishing House, New Delhi	2009
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Corporate Accounting	T.S.Reddy and A.Murthy	Margham Publications, Chennai	2005
2	Advanced Accounting – II	T.S. Agarwal, M.S Shukla	S. Chand & Sons Publication, New Delhi	Revised Edition
3	Corporate Accounting	V. Rajasekaran, R. Lalitha	Pearson	2011

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 46
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20418C	CORE: AUDIT AND ASSURANCE	4	Theory	-	100

OBJECTIVES: To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework

UNIT I

(Teaching Hours: 14)

Audit framework and regulation: The concept of audit and other assurance engagements - External audits -Corporate governance 4.-Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments

UNIT II

(Teaching Hours: 13)

Planning and risk assessment: Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks -Understanding the entity and its environment -Fraud, laws and regulations - Audit planning and documentation

UNIT III

(Teaching Hours: 14)

Internal control: Internal control systems – Components-The use and evaluation of internal control systems by auditors –Limitations in internal control, Tests of control – General IT controls and applications control – control objectives , procedures and activities, Communication on internal control

UNIT IV

(Teaching Hours: 14)

Evidence: Financial statement assertions and audit evidence – Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures-Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization

UNIT V

(Teaching Hours: 13)

Review and reporting : Subsequent events –Purpose, responsibilities , procedures , Going concern – significance, importance and needs-Written representations - Audit finalisation and the final review -Audit reports- Basic elements-unmodified audit opinions.



C VIII - 47
2020 - 21

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To develop knowledge about internal audit and external audit	K1, K2
CO2	To know the meaning of planning and risk assessment	K1, K2, K3
CO3	To gain knowledge about internal control and procedures and communication on internal control	K1, K2, K3
CO4	To understand the concept of audit procedures and evidence of financial statement	K1, K2, K3, K4
CO5	To acquire skills on audit report and important and needs	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		2	2	2	2	1	2	2
CO2	3	3	1	2	3	2	2	1	2	3
CO3	3	3		2	3	2	2	1	2	2
CO4	3	2	1	2	2	2	2	1	2	2
CO5	2	2	1	2	2	2	2	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Audit and Assurance		Becker Educational Development Corp	2016
2	Audit and assurance		Kaplan Publishing	2016
3	Audit and Assurance		BPP Learning Media LTD	2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Audit and Assurance Essentials for Professional Accountancy Exams	Katharine Bagshaw	WILEY	2013
2	Audit and Assurance	Dr. Tripti Gujral	Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi	2019

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20418D	ALLIED: TAXATION – II	3	THEORY	-	100

OBJECTIVE: To gain knowledge on various rules and regulations related to indirect taxes in India.

UNIT I: CONCEPT OF TAXATION AND ITS TYPES (Teaching Hours – 12 hours)

Indirect taxes: Introduction, Importance, Characteristics and objectives of taxation-canons of taxation-direct and indirect taxes-advalorem and specific duties-GST in India.

UNIT II: GOODS AND SERVICE TAX (Teaching Hours – 13 hours)

Basics of goods & service tax-GST Law-GST levy-features of GST-Taxes subsumed under GST-benefits of GST-GST rate structure-GSTN-taxable event under GST-supply-composite and mixed supply-levy and collection under GST

UNIT III: PLACE OF SUPPLY OF GOODS & SERVICES (Teaching Hours – 12 hours)

Place of supply of goods and services-time of supply of goods and services-valuation of goods and services

UNIT IV: INPUT TAX CREDIT (Teaching Hours – 13 hours)

Input tax credit under GST-salient features-methods of input tax credit-mechanism-framework of input tax credit-input tax credit in special circumstances-documents required-registration under GST-tax invoice, credit and debit notes-filing of returns.

UNIT V: CUSTOMS LAW (Teaching Hours – 12 hours)

Customs Law: objectives and scope of customs law-important definitions-prohibition on importation and exportation of goods-taxable event-types of customs duties-computation of customs duty (theory)-classification of goods-valuation-miscellaneous.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CV(III) - 49
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To understand the basic concepts of taxation and its types	K1, K2
CO2	To acquire on Goods and Sales Tax and its related aspects	K2, K3
CO3	To make expertise about the Supply of goods and services	K2, K3
CO4	To know about the Input tax credit under Goods and Service Tax	K2, K3, K4
CO5	To gain knowledge about the Customs Law	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1		2	3	1	1	2	2	1
CO2	3	2	2	2	3	2	2	2	2	2
CO3	3	2	2	1	3	2	2	2	2	1
CO4	3	2	2	2	3	2	2	2	2	2
CO5	3	2	2	1	3	2	2	2	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	GST Law and Procedures	Anandaday Mishra	Taxmann Publications	2017
2	Indirect Taxes	Dr. Mohammed Ashraf Ali, Shahid Alam	VK Global Publications	2014
3	GST The essentials of goods and service tax	Dr Thomas Joseph, Dr. Jaya Jacob and Ms. Chinnu Mariam Chacko	Himalaya Publishing House, Mumbai	2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	GST and Customs Law	CA Anoop Modi, CA Mahesh Gupta	SBPD Publications	2018
2	Indirect taxes GST and Customs Law	Dr. R. Parameswara, P. Viswanathan	Kavin Publications	2016
3	Indirect tax reform in India: 1947 to GST and beyond	Yashwant Sinha, Vinay K. Srivastava	SAGE Publications India Private Limited	2020

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20418K	ONLINE SWAYAM: STRATEGIC MANAGEMENT	4	-	-	-

OBJECTIVES: This course aims to understand the concept of competitive advantage, industry and competitive analysis, resource and competency analysis and analyzing strategy across corporate and business levels

LINK: https://swayam.gov.in/nd2_imb20_mg33/preview

WEEK 1: INTRODUCTION TO STRATEGIC MANAGEMENT

- What is strategy?
- The role of strategy
- Strategic decisions
- Aligning strategy and organization

WEEK 2: ANALYZING THE EXTERNAL ENVIRONMENT

- Strategic context of the firm
- Industry Analysis : Porter's framework, complements, strategic groups and key success factors.
- PESTLE Analysis

WEEK 3: ANALYZING THE INTERNAL ENVIRONMENT

- The Resource based view of the firm
- VRIO framework
- Sustenance of competitive advantage

WEEK 4: COMPETITIVE POSITIONING

- Competitive positioning
- Business level strategies : Cost leadership, differentiation, focus and dual advantage.
- Value chain analysis

WEEK 5: MANAGING THE MULTI-BUSINESS FIRM

- Strategies for the multi-business firm.
- The need of corporate strategy
- Corporate level strategies
- Strategy portfolio frameworks
- Strategy implementation

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

Cvii) - 51
2020-21

BOOKS AND REFERENCES:

1. Strategic Management and Business Policy – C. Appa Rao, B. Parvathiswara Road, K. Sivaramakrishna, Excel Books, 2008 edition
2. Strategic management - L.M. Prasad, Sultan Chand & Sons, 2011 edition
3. Strategic Management - Pearce & Robinson, Tata McGraw Hill International publication, 2003 edition
4. Strategic Management text and cases - VSP. Rao, Harikrishana, Excel Books, 2006 edition
5. Business Policy and Strategic Management - By G. V. Satya Sekhar, I.K. International Publishing House Pvt. Ltd., 2010 edition



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V (1) - 52
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518A	CORE: CORPORATE ACCOUNTING – II	4	THEORY	80	20

OBJECTIVE : To enhance the students to understand the preparation of banking company and insurance company accounts as per the procedures

UNIT I: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION

(Teaching Hours: 13)

Amalgamation, Absorption and External Reconstruction (Excluding Intercompany Holding) **(Theory and Problems)**

UNIT II: BANKING COMPANIES ACCOUNTS

(Teaching Hours: 10)

Banking Companies Accounts **(Only Problems)**

UNIT III: INSURANCE COMPANIES ACCOUNTS

(Teaching Hours: 13)

Insurance Companies Accounts-Revenue accounts: Life assurance companies- Valuation Balance Sheet, Statement of distribution of profits. General Insurance –Fire, Marine Insurance **(Theory and Problems)**

UNIT IV: ACCOUNTS OF HOLDING COMPANIES

(Teaching Hours: 13)

Accounts of Holding Companies (excluding chain Holdings) Capital and Revenue profit-Minority Interest-Capital Reserve-Treatment of unrealised profits-Mutual obligation-Revaluation of Assets and liabilities- Bonus shares issued by subsidiary company-Preference shares **(Only Problems)**

UNIT V: ACCOUNTING STANDARDS

(Teaching Hours: 10)

Accounting Standards - Scope of Accounting Standards - Procedure for issuing Accounting Standards - Disclosure of Accounting policies - Valuation of Inventories - Cash flow Statements - Depreciation Accounting. **(Theory Only)**

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C V III - S3

2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To gain knowledge about Amalgamation, Absorption and External Reconstruction	K1, K2, K3
CO2	To acquires skills about Banking Companies Accounts	K2, K3
CO3	To understand about the Insurance companies accounts	K2, K3, K4
CO4	To train the students related to the preparation of Holding Companies Accounts	K2, K3, K4, K5
CO5	To develop knowledge on Accounting standards and its procedures	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	3	2	2	1	2	2
CO2	3	3	2	2	3	2	2	1	2	2
CO3	3	3	2	2	3	2	2	1	2	2
CO4	3	3	2	2	3	2	2	1	2	2
CO5	3	3	2		3	1	2	1	2	1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Accounting	R.L.Gupta and Radhaswamy	Sultan Chand & Sons, New Delhi	2001
2	Advanced Accounting	Jain and Narang	Kalyani Publishers, New Delhi	2000
3	Advanced Accounting	S.N.Maheswari	Vikas Publishing House, New Delhi	2009
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Corporate Accounting	T.S.Reddy and A.Murthy	Margham Publications, Chennai	2005
2	Advanced Accounting – II	T.S. Agarwal, M.S Shukla	S. Chand & Sons Publication, New Delhi	Revised Edition
3	Corporate Accounting	V. Rajasekaran, R. Lalitha	Pearson	2011

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 52
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518B	CORE: GOVERNANCE, RISKS AND ETHICS	4	THEORY	-	100

OBJECTIVES: To define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable, to evaluate the Professional Accountant's role in internal control, review and compliance, to explain the role of the accountant in identifying and assessing risk and explain and evaluate the role of the accountant in controlling and mitigating risk

UNIT I: GOVERNANCE AND RESPONSIBILITY **(Teaching Hours - 14 hours)**

Governance and responsibility: The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration - Different approaches to corporate governance - Corporate governance and corporate social responsibility -Governance: reporting and disclosure - Public sector governance.

UNIT II: INTERNAL CONTRAL AND REVIEW **(Teaching Hours - 13 hours)**

Internal control and review: Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

UNIT III: IDENTIFYING AND ASSESSING RISK **(Teaching Hours - 12 hours)**

Identifying and assessing risk: Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk.

UNIT IV: CONTROLLING RISK **(Teaching Hours - 12 hours)**

Controlling risk: Targeting and monitoring risk - Methods of controlling and reducing risk -Risk avoidance, retention and modeling.

UNIT V: PROFESSIONAL VALUES, ETHICS AND SOCIAL RESPONSIBILITY

(Teaching Hours - 14 hours)

Professional values, ethics and social responsibility: Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behavior.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 55
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To understand about the various aspects of Corporate governance and Board of Directors, remuneration and Board committees	K1, K2, K3
CO2	To gain knowledge on internal control, audit compliance in Corporate governance and its reporting	K2, K3
CO3	To make expertise in identification, assessment and measurement of various categories of risk	K2, K3, K4
CO4	To develop knowledge on various aspects related to controlling and reducing risk	K2, K3, K5
CO5	To make familiar with professional values, ethics and social responsibility towards conduct of business	K2, K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		2	3	1	3	2	3	2
CO2	2	2	1	2	3	2	3	2	2	2
CO3	2	2	1	3	2	2	3	2	3	2
CO4	2	2	1	3	2	2	3	2	3	2
CO5	2	2		2	2	2	3	3	3	1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Governance, Risks and Ethics	-	Becker Educational Development Corp.,	2019
2	Governance, Risks and Ethics	-	Kaplan Publishing House	2019
3	Governance, Risks and Ethics	-	BPP Learning Media LTD.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	The Essential Book of Corporate Governance	G.N. Bajpai	SAGE Publications	2016
2	Corporate Governance – Global concepts and Practices	Dr. S. Singh	Excel Bokks	2005
3	Business Ethics – Ethical Decision making and Cases	Ferrell, Fraedrich, Ferrell	South – Western Cengage Learning	7 th edition

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. e – content
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 56
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518C	CORE: CORPORATE REPORTING	4	THEORY	-	100

OBJECTIVES : To evaluate the financial reporting framework and to prepare the financial statements of groups of entities in accordance with relevant accounting standards

UNIT I - THE PROFESSIONAL AND ETHICAL DUTY OF THE ACCOUNTANT AND FINANCIAL REPORTING FRAMEWORK (Teaching Hours - 13 hours)

The professional and ethical duty of the accountant and financial reporting framework: Professional behaviour and compliance with accounting standards- Ethical requirements of corporate reporting and the consequences of unethical behaviour - Social responsibility - The applications, strengths and weaknesses of an accounting framework - Critical evaluation of principles and practices.

UNIT II - REPORTING THE FINANCIAL PERFORMANCE OF ENTITIES

(Teaching Hours - 14 hours)

Reporting the financial performance of entities: Performance reporting - Non-current assets – Financial instruments - Leases - Segment reporting - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Related parties - Share-based payment - Reporting requirements of small and medium- sized entities (SMEs).

UNIT III - FINANCIAL STATEMENTS OF GROUPS OF ENTITIES, SPECIALIZED ENTITIES AND SPECIALIZED TRANSACTIONS (Teaching Hours - 14 hours)

Financial statements of groups of entities, specialized entities and specialized transactions: Group accounting including statements of cash flows - Continuing and discontinued interests- Changes in group structures - Foreign transactions and entities - Financial reporting in specialized, not-for-profit and public sector entities - Entity reconstructions.

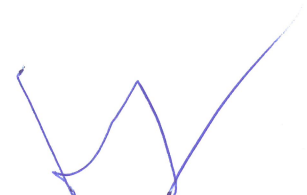
UNIT IV - IMPLICATIONS OF CHANGES IN ACCOUNTING REGULATION ON FINANCIAL REPORTING AND APPRAISAL OF FINANCIAL PERFORMANCE (Teaching Hours - 14 hours)

Implications of changes in accounting regulation on financial reporting and appraisal of financial Performance: The effect of changes in accounting standards on accounting systems - Proposed changes to accounting standards - The creation of suitable accounting policies - Analysis and interpretation of financial information and measurement of performance.

UNIT V - CURRENT DEVELOPMENTS

(Teaching Hours - 13 hours)

Current developments: Environmental and social reporting - Convergence between national and international reporting standards - Current reporting issues.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 57
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	Develop an understanding of accounting standards and ethical duties of accountant	K1, K2
CO2	Understanding the financial performance of the company	K2,K3,
CO3	Preparing the financial statement of a company	K3,K4,K5
CO4	Analysis and interpretation of accounting standards	K3,K4,K5
CO5	Develop an current reporting issues and environment	K2,K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	3		1	2	3	2	1	2	2
CO2	2	3	1	2	3	2	1	1	2	2
CO3	1	3	2	2	2	3	2	1	2	2
CO4	3	3	2	2	3	2	2	1	2	2
CO5	3	3	1	2	3	2	2	2	1	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Corporate Reporting		Becker Educational Development Corp	2019
2	Corporate Reporting		Kaplan Publishing	2019
3	Corporate Reporting		BPP Learning Media LTD	2019

Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Financial reporting & analysis : using financial accounting information	Charles H Gibson	South-Western Cengage Learning	2009
2	Corporate reporting	G K Everingham; S P Kana	Sunninghill	2004
3	Corporate financial reporting theory, practice & cases	Jawahar Lal	New Delhi Taxmann	2009

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

(VII) - 58
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518D	CORE: BUSINESS ANALYSIS	4	THEORY	-	100

OBJECTIVES: To assess the strategic position of an organisation and to evaluate the strategic choices available to an organization

UNIT I

(Teaching Hours - 13 hours)

Strategic position: The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organisation - Competitive forces affecting an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture.

UNIT II

(Teaching Hours: 13 hours)

Strategic choices and Strategic action: The influence of corporate strategy on an organisation - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organising and enabling success - Managing strategic change - Understanding strategy development.

UNIT III

(Teaching Hours: 14 hours)

Business and process change and Information technology: Business change - The role of process and process change initiatives - Improving the processes of the organisation - Software solutions - Principles of information technology - Principles of e-business - E-business application: upstream supply chain management - E-business application: downstream supply chain management - E-business application: customer relationship management.

UNIT IV

(Teaching Hours: 13)

Project management: The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project.

UNIT V

(Teaching Hours: 14)

Financial Analysis and People: The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions - Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 59
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To develop knowledge in the strategic and business analysis	K1, K2
CO2	To understand about managing the strategic change	K1, K2, K3
CO3	To know about business change and E –business application	K1, K2, K3
CO4	To gain knowledge about project management and nature of projects	K1, K2, K3, K4
CO5	To acquire skills in strategic choices and strategic actions of financial analysis	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		2	3	2	2	1	2	2
CO2	3	3		2	2	2	2	1	2	2
CO3	3	3		2	2	2	2	1	2	2
CO4	3	3		2	3	3	3	1	2	3
CO5	3	3		2	3	3	2	1	2	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Analysis		Becker Educational Development Corp	2016
2	Business Analysis		Kaplan Publishing	2016
3	Business Analysis		BPP Learning Media LTD	2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Business Analysis	Pradeep hari Pendse	PHI Learning	2010
2	Business Analysis	Cadle James	BCS Learning & Development Limited	2014

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 60
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518U1	ELECTIVE I: BANKING AND INSURANCE LAW	4	THEORY	-	100

OBJECTIVES : To enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions

UNIT I **(Teaching Hours - 12)**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking

UNIT II **(Teaching Hours: 13)**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques - Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

UNIT III **(Teaching Hours: 14)**

Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

UNIT IV **(Teaching Hours: 12)**

Legal dimension of Insurance: Insurance Act, 1938 – Life Insurance Act, 1956 – General Insurance Business Act, 1932 – Consumer Protection Act, 1986

UNIT V **(Teaching Hours: 14)**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To understand about banker customer relationship	K1, K2
CO2	To gain knowledge of endorsement of cheque	K1, K2, K3
CO3	To know about principles, functions and classifications of insurance	K1, K2, K3
CO4	To understand about various insurance act	K1, K2, K3, K4
CO5	To gain knowledge about powers and duties of IRDA	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII) - 61
2020 - 21

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3			2	3	2	2	1	2	2
CO2	3			1	2	2	2	1	2	2
CO3	3			2	3	3	3	2	2	3
CO4	3			1	2	2	3	3	2	2
CO5	2			1	2	1	2	3	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Banking – Theory, Law and Practice	Sundharam and Varshney	Sultan Chand and Sons	2003
2	Insurance Law and Practice	C.L. Tyagi and Madhu Tyagi	Atlantic Publishers and Private Limited	2007
3	Insurance Principles and Practice	M.N. Mishra and Dr. S.B. Mishra	Sultan Chand and Sons	22 nd Edition, 2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Banking and Finance – Theory, Law and Practice	Clifford Gomez	PHI Learning Private Limited	2011
2	The fundamentals of Insurancee – Theories, Principles and Practices	Hargovind Dayal	Notion Press	2017

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVIII - 62
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518K	ONLINE SWAYAM: BUSINESS RESEARCH METHODS	4	-	-	-

OBJECTIVES: To enable the students to learn the importance of the research, various methods of analysis of data and its applications in the business management.

LINK: https://swayam.gov.in/nd2_cec20_mg14/preview

WEEK	EPISODE	TITLE OF VIDEO LECTURE AND READING TEXT
Week 1	Episode 1	Meaning and Types of Research
	Episode 2	Scientific Approach to Research in Physical and Management Sciences
	Episode 3	Research and Theory Building
	Episode 4	Ethical Issues in Business Research Part 1: An overview of ethical considerations in research
Week 2	Episode 5	Ethical Issues in Business Research Part 2: Strategies to avoid unethical practices
	Episode 6	Business Research Process
	Episode 7	Problem Formulation
	Episode 8	Research Proposal Writing
Week 3	Episode 9	Introduction to Research Design
	Episode 10	Need, Criteria and Types of Research
	Episode 11	Techniques of Research Design
	Episode 12	Descriptive Research Design
Week 4	Episode 13	Experimental Research Design –Part 1
	Episode 14	Experimental Research Design –Part 2
	Episode 15	Methods of collection Data: Primary Sources And Secondary Sources
	Episode 16	Primary Methods of Data Collection- Observation & Interview –Part I
Week 5	Episode 17	Primary Methods of Data Collection-Schedule, Questionnaire, Case Study & Survey Methods– Part II

**Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)**

CVIIJ - 63

2020-21

	Episode 18	Qualitative Techniques of Data Collection – Part I Observation and content analysis
	Episode 19	Qualitative Techniques of Data Collection – Part II Focus Group Method, Person Interview & Projective Techniques
	Episode 20	Questionnaire Designing
Week 6	Episode 21	Measurement and Scaling Techniques
	Episode 22	Nominal, Ordinal, Interval and Ratio Scale
	Episode 23	Criteria for Good Measurement
	Episode 24	Attitude Measurement
Week 7	Episode 25	Introduction to Sampling and Steps in Sampling Process
	Episode 26	Probability Sampling Techniques
	Episode 27	Non-Probability Sampling Techniques
	Episode 28	Statistics of Sampling
Week 8	Episode 29	Formulation of Hypotheses
	Episode 30	Testing of Hypotheses
	Episode 31	Test of Significance
	Episode 32	Editing, Coding, Classification and Tabulation
Week 9	Episode 33	Univariate Analysis – Part I Measures of Central Tendency
	Episode 34	Univariate Analysis – Part II Measures of Dispersion and Skewness
	Episode 35	Bivariate – Correlation Analysis
	Episode 36	Introduction to Multivariate Analysis
Week 10	Episode 37	Chi-Square Test of Significance
	Episode 38	Research Report
	Episode 39	Guidelines for Report Writing
	Episode 40	Components of Research Reports

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C U I I J - 64
2020 - 21

BOOKS AND REFERENCES:

1. Donald and Cooper (2014), Business Research Methods, The McGraw-Hill, New York.
2. Karunakaran D. (2019), Business Research Methods Text and Cases, Himalaya Publishing House, New Delhi.
3. Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi.
4. Sachdeva J. K. (2016), Business Research Methods, Himalaya Publishing House, New Delhi. 5. Shashi Gupta and Rangi Praneet (2015), Business Research Methods, Kalyani Publishers, Bengaluru.
6. Usha Devi N. and Santhosh Kumar (2016), Business Research Methods, Himalaya Publishing House, New Delhi.
7. William G. Zikmund (2017), Business Research Methods, South-Western, Cengage Learning, Boston.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 65
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20518S	SKILLED BASED SUBJECT : INSTITUTIONAL TRAINING	3	PRACTICAL	-	-

Objective

This Institutional Training is to be done during the summer break after Semester 4 and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

Guidelines for Students

1. Every student must do the Institutional Training for a minimum period of 21 days.
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A Training Work Diary is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding the Institutional Training.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 66
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO	To gain working experience in workplace environment, integrate theory and practice, work in diversified background	K2,K3,K4,K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO	2	2		2	2	2	3	1	2	2

Indicators: 1. Reasonable 2. Significant 3.Strong

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 67
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20618A	CORE: ADVANCED FINANCIAL MANAGEMENT	4	THEORY	-	100

OBJECTIVES: To evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders, to evaluate the impact of macro economics and recognise the role of international financial institutions in the financial management of multinationals and to evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally

UNIT I: RESPONSIBILITY OF FINANCIAL EXECUTIVE (Teaching Hours- 13 hours)

Role and responsibility towards stakeholders and Economic environment for multinational Organizations: The role and responsibility of senior financial executive/advisor - Financial strategy formulation - Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations.

UNIT II: ADVANCED INVESTMENT APPRAISAL (Teaching Hours - 14 hours)

Advanced investment appraisal: Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions.

UNIT III: ACQUISITION AND MERGERS (Teaching Hours - 13 hours)

Acquisitions, mergers, corporate reconstruction and re-organisation: Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organisation.

UNIT IV: TREASURY AND ADVANCED RISK MANAGEMENT TECHNIQUES

(Teaching Hours - 14 hours)

Treasury and advanced risk management techniques - The role of the treasury function in multinationals - The use of financial derivatives to hedge against forex risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing.

UNIT V: EMERGING ISSUES IN FINANCIAL MANAGEMENT

(Teaching Hours - 13 hours)

Emerging issues in finance and financial management: Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 68
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To evaluate the role and responsibility of the senior financial advisor in meeting stakeholders conflicts and about strategical consequences of both domestic and international companies	K1, K2, K3
CO2	To develop knowledge on discounted cash flow techniques, application of option pricing theory and about International investment and financing decisions	K2, K3, K4
CO3	To make expertise in acquisitions, mergers, corporate reconstruction and business reorganization	K2, K3, K5
CO4	To gain knowledge about treasury function, dividend policy in Multinationals and usage of financial derivatives to hedge against forex risk and interest rate risk	K2, K3, K4
CO5	To accomplish knowledge about emerging issues in finance and financial management and developments in world financial markets, international trade and Islamic financing	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		2	3	2	3	2	3	3
CO2	2	3	2	1	3	2	2	1	2	2
CO3	3	3	2	2	3	2	3	1	2	1
CO4	3	3	2	2	3	2	2	1	2	3
CO5	2	2	1	2	3	2	2	1	3	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Financial Management	-	Becker Educational Development Corp.,	2019
2	Advanced Financial Management	-	Kaplan Publishing House	2019
3	Advanced Financial Management	-	BPP Learning Media LTD.,	2019

Reference Books

S.No.	Title	Author	Publishers	Year of Publications
1	Financial Management and Policy	Bhalla, V.K	Anmol Publications, Delhi	2014
2	Financial Management- Theory and Practice	Prasanna Chandra	Tata McGraw Hill	2019
3	Advanced Financial Management	Narendra Singh	Himalaya Publishing House	2010

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. e – content
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 69
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20618B	CORE: ADVANCED AUDIT AND ASSURANCE	5	THEORY	-	100

OBJECTIVES: To analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

UNIT I

(Teaching Hours: 13)

Regulatory Environment -International regulatory frameworks for audit and assurance services- Money laundering - Laws and regulations- Professional and Ethical Considerations - Code of Ethics and Conduct - Fraud and error - Professional liability.

UNIT II

(Teaching Hours: 13)

Practice Management -Quality control - Advertising, publicity, obtaining professional work and fees -Tendering - Professional appointments.

UNIT III

(Teaching Hours: 12)

Audit of historical financial information - The audit of historical financial information including- Planning, materiality and assessing the risk of misstatement - Evidence - Evaluation and review - Group audits.

UNIT IV

(Teaching Hours: 12)

Other assignment- Audit-related and assurance services - Prospective financial information - Forensic audits - Internal audit – Outsourcing- Auditing aspects of insolvency (and similar procedures) - Reporting - Auditor's reports - Reports to those charges with governance and management - Other reports.

UNIT V

(Teaching Hours: 13)

Current Issues and Developments - Professional and ethical - Transnational audits - The audit of social , environmental and integrated reporting - Other current issues.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To Describe the concept of regulatory environment and money laundering	K1, K2
CO2	To study the practice management and tendering	K1, K2, K3
CO3	To acquire knowledge about historical financial information	K1, K2, K3
CO4	To enhance the knowledge of internal audit and auditors reports	K1, K2, K3, K4
CO5	To understand the current issues and developments	K1, K2, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 70
2020-21

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		2	3	2	2	2	2	2
CO2	2	2		2	3	2	2	1	2	2
CO3	3	3		2	3	2	2	2	2	2
CO4	2	2		2	3	2	2	2	2	2
CO5	2	2		2	3	2	2	1	1	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Audit and Assurance		Becker Educational Development	2016
2	Advanced Audit and Assurance		Kaplan Publishing	2016
3	Advanced Audit and Assurance		BPP Learning Media LTD	2016
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Auditing and Assurance	Ashish kumar sana,swapan sarkar	McgrawHill HED	2019
2	Auditing principles and practice	Sajib kumar basu	Pearson india	2016

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 71
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20618C	CORE: ADVANCED PERFORMANCE MANAGEMENT	5	THEORY	-	100

OBJECTIVES: Use strategic planning and control models to plan and monitor organisational performance, Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

UNIT I: STRATEGIC PLANNING, CONTROL AND EXTERNAL INFLUENCES

(Teaching Hours - 13 hours)

Strategic planning, control and external influences on performance: Introduction to strategic management accounting - Performance management and control of the organisation - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - Changing business environment - Impact of external factors on strategy and performance.

UNIT II: PERFORMANCE MEASUREMENT SYSTEMS AND DESIGN

(Teaching Hours - 13 hours)

Performance measurement systems and design: Performance management information systems -Sources of management information - Recording and processing methods - Management reports.

UNIT III: STRATEGIC PERFORMANCE MEASUREMENT

(Teaching Hours- 14 hours)

Strategic performance measurement: Performance hierarchy - Strategic performance measures in private sector- Divisional performance and transfer pricing issues - Strategic performance measures in not-for profit organisations - Non- financial performance indicators - The role of quality in management information and performance measurement systems - Performance measurement and strategic human resource management issues - Performance measurement and the reward systems - Other behavioural aspects of performance measurement.

UNIT IV: PERFORMANCE EVALUATION AND CORPORATE FAILURE

(Teaching Hours - 14 hours)

Performance evaluation and corporate failure : Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure.

UNIT V: CURRENT DEVELOPMENTS & ISSUES IN PERFORMANCE MANAGEMENT

(Teaching Hours - 13 hours)

Current developments and emerging issues performance management : Current developments in management accounting techniques - Current issues and trends in performance management.



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

CVII - 72
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To develop knowledge on strategic planning, control and external influences on performance	K1, K2
CO2	To understand about the Performance measurement systems, its design and processing methods	K2, K3
CO3	To know about the strategic performance measurement in private sector and not – for – profit organizations and about non – financial performance indicators	K2, K3, K5
CO4	To gain knowledge towards performance evaluation and corporate failure	K2, K3, K4
CO5	To train the students related to Current developments and emerging issues in Performance management	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	3	2	2	1	3	3
CO2	3	2		2	3	2	2	1	2	2
CO3	3	2	1	3	3	2	2	1	2	3
CO4	3	2		2	3	3	2	1	2	2
CO5	3	2		3	2	2	2	1	2	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Advanced Performance Management	-	Becker Educational Development Corp.,	2019
2	Advanced Performance Management	-	Kaplan Publishing House	2019
3	Advanced Performance Management	-	BPP Learning Media LTD.,	2019
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Performance Management Systems and Strategies	Dipak Kumar Bhattacharya	Pearson Education	2011
2	Performance Management and Appraisal systems	T.V. Rao	Sage Publications	2004
3	Management Accounting	Khan M Y Jain	McGraw Hill	2006 & 4 th edition

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. e – content
4. Assignment
5. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIIJ - 73
2020 - 21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20618U1	ELECTIVE - II: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	2	THEORY	-	100

OBJECTIVES : To expose the students to the concepts of investment Risks and securities. To enable them to understand and utilize the tools available for analysis. To stress the need of portfolio management and its application.

UNIT I - INVESTMENT

(Teaching Hours - 12hours)

Investment : Meaning and process of Investment Management – Speculation Investment Avenues in India.

UNIT II - RISK AND RETURN

(Teaching Hours - 12 hours)

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

UNIT III - SECURITY VALUATION

(Teaching Hours - 13hours)

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

UNIT IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

(Teaching Hours - 13 hours)

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for technical analysis.

UNIT V - PORTFOLIO SELECTION

(Teaching Hours - 12 hours)

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM)



Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VIII - 74

2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To help them to understand investment and investment avenues	K1, K2
CO2	To create an awareness about risk and return of different investments	K2,K3,K4
CO3	To develop knowledge on security valuation	K2,K3,K4
CO4	To understand the fundamental and technical analysis	K2,K3,K4,K5
CO5	To make them understand the investment decisions and portfolio performance	K2,K3,K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		1	3	1	2	1	2	3
CO2	3	3	1	2	3	2	2	1	2	2
CO3	3	3	1	2	3	3	1	1	2	2
CO4	3	3	2	2	3	3	3	1	3	3
CO5	2	2	1	2	3	2	2	1	2	3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Security Analysis and Portfolio Management	Kevin.S	Prentice hall of India	2015
2	Investment analysis and portfolio management	Prasanna Chandra	Second edition, Tata McGraw Hill	2012
3	Security Analysis and portfolio management	Punithavathypandian	Vikas	2012

Reference Books

S.No.	Title	Author	Publishers	Year of Publications
1	Security Analysis and portfolio management	Sudhindra Bhat	New Delhi Excel books	2008
2	Security Analysis and portfolio management	A P Dash	New Delhi : I K International	2009
3	Security Analysis and portfolio management	By Ranganatham	Pearson	2011

PEDAGOGY:

1. Lecture
2. PPT Presentation
3. Assignment
4. Quiz

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 75
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20618S	SKILL BASED SUBJECT : PROJECT WORK	3	PRACTICAL	-	100

Objective

This Institutional Training is to be done during the summer break after Semester 4 and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
Total	25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)
Total	75 Marks

Dr. G.R. DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING
(Under Choice Based Credit System)

C VII - 76
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO	To gain practical exposure in various industries, To develop team spirit and leadership skills, To develop decision making skills among students	K3, K4, K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO	3	3	1	2	3	2	3	1	1	3

Indicators: 1. Reasonable 2. Significant 3.Strong

