



KG COLLEGE OF ARTS AND SCIENCE
 Autonomous Institution | Affiliated to Bharathiar University
 Accredited with A++ Grade by NAAC
 ISO 9001:2015 Certified Institution
 KGiSL Campus, Saravanampatti, Coimbatore – 641 035

Regulations 2025 - 26 for Undergraduate Programme

**Learning Outcomes Based Curriculum Framework- (LOCF) model with
Choice Based Credit System (CBCS)**

**Programme: B.Com. Professional Accounting (B.Com.PA)
Programme Code: BCP**

(Applicable for the Students admitted during the academic year 2025 - 26 onwards)

Eligibility

Students should have passed the Higher Secondary Examination

(As per the eligibility condition given Ref. BU/R/B3-B4/Eligibility Condition/7960/2025 dated 08/05/2025)

Program Learning Outcomes (PLOs)

The successful completion of the “B.Com. Professional Accounting” programme shall enable the students to:

PLO1	Exhibit individually as professionals, such as CA/CMA/ACS, etc., and execute work effectively as part of a team to accomplish the common goals of a business.
PLO2	Engage respectfully with diverse perspectives, behaviors and beliefs enhance their decision-making and foster success in organizational settings.
PLO3	Proficiently utilize ICT to meet diverse needs, along with effectively employing appropriate accounting software for business data analysis, is valuable in today's digital landscape.
PLO4	Understand the virtues and values for leading life effectively and formulate arguments regarding ethical issues from various perspectives in all endeavors.
PLO5	Become capable of problem-solving skills through innovative ideas and address diverse challenges encountered throughout life.

B.Com. Professional Accounting
Distribution of Credits and Hours for all the Semesters

Part	Course Category	No. of Courses	Hours		Credits		Total Credits	Semester
I	Language I	4	4 X 4	16	4 X 3	12	12	1 - 4
II	Language II	4	4 X 4	16	4 X 3	12	12	1 - 4
III	Core Theory (6 hrs./Week)	8	8 X 6	48	8 X 4	32	100	1 - 6
	Core Theory (5 hrs./Week)	2	2 X 5	10	2 X 4	8		5
	Core Theory (4 hrs./Week)	4	4 X 4	16	4 X 3	12		1, 2, 4, 5
	Core Lab (4 hrs./Week)	3	3 X 4	12	3 X 3	9		1, 2 & 4
	Core Lab (4 hrs./Week)	1	1 X 4	4	1 X 2	2		3
	Core Lab (5 hrs./Week)	2	2 X 5	10	2 X 3	6		5, 6
	Allied	4	4 X 4	16	4 X 3	12		1 - 4
	Discipline Specific Elective	2	2 X 5	10	2 X 3	6		5, 6
	Project	1	1 X 6	6	1 X 5	5		6
	Internship (IT)	1	-	-	1 X 2	2		5
	Skill Enhancement (SEC)	3	3 X 2	6	3 X 2	6		3, 4, 6
IV	Foundation Course (FC)	2	2 X 2	4	2 X 2	4	14	1, 2
	Foundation Course (FC)	1	-	-	1 X 2	2		3
	Ability Enhancement Compulsory Course (AECC)	3	3 X 2	6	3 X 2	6		1, 2, 4
	Ability Enhancement Compulsory Course (AECC) – Online course – MOOC	1	-	-	1 X 2	2		3
	Liberal Arts - (Extra-Curricular & Co-Curricular)	-	-	-	2	2		4
Total		46		180		140	140	

**Consolidated Semester wise and Component wise
Hours and Credits Distribution**

Semester	Part I		Part II		Part III		Part IV		Part V		Total	
	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit
1	4	3	4	3	18	13	4	4	-	-	30	23
2	4	3	4	3	18	13	4	4	-	-	30	23
3	4	3	4	3	22	15	-	4	-	-	30	25
4	4	3	4	3	20	15	2	2	-	2	30	25
5	-	-	-	-	30	23	-	-	-	-	30	23
6	-	-	-	-	30	21	-	-	-	-	30	21
Total	16	12	16	12	138	100	10	14	-	2	180	140

Curriculum**B.Com. Professional Accounting**

Semester – I									
Course Code	Part	Course Category	Course Name	Hrs. / Week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
25TAM11L	I	Language - I	Tamil – I	4	3	25	75	100	3
25HIN11L	I		Hindi – I						
25FRE11L	I		Malayalam – I						
25MAL11L	I		French – I						
25ENG12L	II	Language - II	English – I	4	3	25	75	100	3
25BCP13C	III	Core – I	Financial Accounting - I	6	3	25	75	100	4
25BCP14C	III	Core – II	Mercantile Law	4	3	25	75	100	3
25BCP15P	III	Core Lab - I	Advanced Excel and Financial Modelling Lab	4	3	40	60	100	3
25BCP16A	III	Allied – I	Introduction to Information Technology	4	3	25	75	100	3
25ENV1FC	IV	FC – I	Environmental Studies	2	2	50	-	50	2
25SOF1AE	IV	AECC – I	Soft Skills	2	2	-	50	50	2
Total				30	-	-	-	700	23

Semester – 1

Part – I: Tamil – I

Course Code	Course Name	Category	Hours / Week	Credits
25TAM11L	Tamil – I	Language – I	4	3

Course Objectives

- இலக்கிய வளர்ச்சியை அறிந்து கொள்ளுதல்
- இலக்கியம் படைக்கும் திறன்
- இலக்கிய இலக்கண உரைசெய்தல்
- திறனாய்வு முறையினைக் கற்றுத்தேர்தல்

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	புதுக்கவிதையின் மூலம் வாழ்வியல் விழுமியங்களை உணர்ந்து கொள்ளுதல்.	K1, K2
CLO2	சிறந்த மற்றும் வாழும் கவிஞர்களை அறிந்து கொள்ளுதல்.	K2, K3
CLO3	சிறந்த படைப்பாளர்களின் சிறுகதையில் வெளிப்படும் சமூகச் சிந்தனைகளை அறிந்து விழிப்புணர்வைப் பெறுதல்.	K3
CLO4	தற்கால இலக்கியங்களான புதுக்கவிதை, சிறுகதை தோன்றி வளர்ந்த பின்புலத்தை அறிதல்.	K1, K3
CLO5	மொழியைப் பிழையின்றி பேச எழுத கற்கத் தேவையான தமிழ் இலக்கணத்தின் இன்றியமையாமையை உணர்தல். நடைமுறை வாழ்வியலுக்குத் தேவைப்படும் ஆங்கிலக் கடிதத்தைத் தமிழாக்கம் செய்தலுக்கான பயிற்சி அடைதல்.	K2, K3
K1 - Remember; K2 - Understand; K3 – Apply.		

Part – I: Tamil – I

Unit	Content	No. of Hours
I	நாட்டுப்பற்று 1. உலகத்தை நோக்கி வினவுதல் - பாரதியார் 2. பாரதிதாசன் கவிதைகள் - பாரதிதாசன் • தமிழ்ப்பேறு 3. ஒற்றுமையே உயிர்நிலை - நாமக்கல் கவிஞர் 4. தேவதேவன் கவிதைகள் - தேவதேவன் • சாலையும் மரங்களும் செருப்பும் • புதிய வீடு 5. ஆலாபனை - கவிக்கோ அப்துல் ரகுமான் • போட்டி • பாதை 6. புத்தகச் சந்தை - கவிஞர் வாலி	14
II	சமூகம் 1. எட்டாவது சீர்..... - ஈரோடு தமிழன்பன் 2. தொலைந்து போனேன் - கவிஞர் தாமரை 3. திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன் 4. மரங்களைப் பாடுவேன் - வைரமுத்து 5. புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி 6. நாட்டுப்புறப் பாடல்கள் (தாலாட்டுப் பாடல் , தெம்மாங்குப் பாடல் , உழவுத்தொழில்)	14
III	சிறுகதை 1. காஞ்சனை - புதுமைப்பித்தன் 2. சுமைதாங்கி - ஜெயகாந்தன் 3. சோற்றுக் கணக்கு - ஜெயமோகன் 4. ஆறு யானைகள் - எஸ்.ராமகிருஷ்ணன் 5. மரத்தைக் கர்ப்பம் சுமந்தவள் - ஆண்டாள் பிரியதர்சினி	12

Unit	Content	No. of Hours
IV	இலக்கிய வரலாறு 1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும் 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	10
V	இலக்கணம் 1. எழுத்துகள் (முதல் எழுத்துகள், சார்பெழுத்துகள்) 2. எழுத்துக்களின் பிறப்பு 3. மாத்திரைகள் 4. பயிற்சிக்குரியன - மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழுக்கு மொழிபெயர்த்தல்)	10
Total Hours		60
Reference Books		
1.	பேரா. குருசாமி, ம.ரா.போ. (2014), பாரதி பாடல்கள், ஆய்வுப் பாதிப்பு, தமிழ்ப் பல்கலைக் கழகம், தஞ்சாவூர்.	
2.	அப்துல் ரகுமான்,(2000), ஆலாபனை, கவிக்கோ பதிப்பகம்	
3.	தாமரை கவிதைகள், (2012), நியூ செஞ்சுரி புக் ஹவுஸ்	
4.	வரதராசனார் மு, (2021), தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாடமி பதிப்பு.	
5.	முனைவர் பஞ்சாங்கம் கா, (2017), தமிழ் இலக்கிய வரலாறு, காவ்யா பதிப்பகம்.	
6.	முனைவர் வேங்கடராமன் கா. கோ (2008), தமிழ் இலக்கிய வரலாறு, கலையக வெளியீடு.	
7.	பரந்தாமனார் அ.கி. (2002), நல்ல தமிழ் எழுத வேண்டுமா?, அல்லி நிலையம்.	
8.	ராமகிருஷ்ணன் எஸ் (2006), 100 சிறந்த சிறுகதைகள் (தொகுதி 1 & 2) பதிப்பகம்: தேசாந்திரி பதிப்பகம்	
9.	குமரன் கோ (2010), தமிழ் இலக்கணம் எளிய அறிமுகம் , சந்தியா பதிப்பகம்	
10	சக்திவேல் சு,(2012), நாட்டுப்புறவியல், மணிவாசகர் பதிப்பகம்	

Question Pattern

காலம் : 3 மணி நேரம்

மொத்த மதிப்பெண்கள் : 75

பிரிவு – அ 10x1=10

- சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக.

பிரிவு – ஆ 5x5=25

- செய்யுள் - 1 வினா
- செய்யுள் - 1 வினா
- சிறுகதை - 1 வினா
- இலக்கிய வரலாறு - 1 வினா
- இலக்கணம் - 1 வினா

பிரிவு – இ 5x8=40

- செய்யுள் - 1 வினா
- செய்யுள் - 1 வினா
- சிறுகதை - 1 வினா
- இலக்கிய வரலாறு - 1 வினா
- மொழிபெயர்ப்பு - 1 வினா

Course Code	Course Name	Category	Hours / Week	Credits
25HIN11L	Hindi - I	Language – I	4	3

Course Objectives

- Improves grammatical knowledge
- Will continue to read and learn about articles and think about them
- It is possible to read and understand short stories and understand the thoughts and life of the people of this state
- Translation knowledge and the ability to read and analyze a message are also available

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements	K1, K2
CLO2	Discuss the content of a reading passage	K2, K3
CLO3	Develop an interest in the appreciation of short stories	K3
CLO4	Comprehend the grammatical structures and sentence making	K1, K3
CLO5	Understand the language and developing English to Hindi translation skill	K2, K3
K1 - Remember; K2 - Understand; K3 - Apply		

Part – I: Hindi – I

Unit	Content	Hours
I	Prose : Nuthan Gadya Sangrah Lesson 1 – Bharathiya Sanskurthi - Dr.Rajendra Prasad Lesson 3 – Razia - Ramaviksha Benipuri Lesson 4 – Makreal - Yespal Lesson 5 – Bahtha Pani Nirmala - ‘Ageya’ Lesson 6 – Rashtrapitha Mahathma Gandhi - Mukthibodh Lesson 9 – Ninda Ras - Harishankar Parsayi.	14
II	Non Detailed Text Short Stories: Kahani Kunj Pareksha - Premchand Mamtha - Jayashankar Prasad Apna paraya - Jaynendrakumar Admi ka bachcha - Yespal Bolaram ka jeev - Harishankar Parsayi Vapasi - Mannu Bhandari	14
III	Grammar: Shabdha Vichar Only (Noun, Pronoun, Adjective, Verb, Tense, Case, Endings) Theoretical & Applied.	12
IV	Translation: English – Hindi Only. Anuvadh Abhyas – III (1-15 Lessons Only)	10
V	Comprehension: 1 Passage From Anuvadh Abhyas–III (16-30)	10
Total Hours		60
Text Books		
1	Jayaprakash, (2009), Nuthan Gadya Sangrah, Publisher: Sumitra Prakashan Sumitravas, 16/4, Hastings Road, Allahabad – 211001.	
2	Amithab. V.P. (2011), Kahani Kunj, Publisher : Govind Prakashan Sadhar Bagaar, Mathura, Uttar Pradesh, –281 001	

Course Code	Course Name	Category	Hours / Week	Credits
25MAL11L	Malayalam - I	Language – I	4	3

Course Objectives

- Improves grammatical knowledge
- Will continue to read and learn about articles and think about them
- It is possible to read and understand short stories and understand the thoughts and life of the people of this state
- Translation knowledge and the ability to read and analyze a message are also available
- Translation knowledge and the ability to read and analyze a message are also

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements	K1
CLO2	Discuss the content of a reading passage	K1
CLO3	Develop an interest in the appreciation of short stories	K2
CLO4	Comprehend the grammatical structures and sentence making	K3
CLO5	Understand the language and developing English to Malayalam translation skill	K4
K1 - Remember; K2 - Understand; K3 – Apply; K4 -Analyse.		

Part – I: Malayalam – I

Unit	Content	No. of Hours
I	Novel – Pathummayude Aadu - Vaikam Muhammed Basheer	14
II	Novel- - Pathummayude Aadu - Vaikam Muhammed Basheer	14
III	Short Story - Ente Priyappeta Kadhakal – (Akbar Kakkattil)	12
IV	Short Story - Ente Priyappeta Kadhakal – (Akbar Kakkattil)	10
V	Composition & Translation(English to Malayalam)	10
Total Hours		60
Text Books		
1	Vaikam Muhammed Basheer, (2012), Novel- PathummayudeAadu, D.C.Books, Kottayam, Kerala	
2	Akbar Kakkattil, (2009), Short Story - Ente Priyappeta Kadhakal	
Reference Books		
1	Tharakan K.M, (2016), Malayala Novel SahithyaCharitram, N.B.S.Kottayam.	
2	Achuyuthan M, (2014), Cherukatha Innale Innu-M.Achuyuthan D.C Books, Kottayam.	
3	Dr George K.M,(2011) Sahithya CharitramPrasthanangalilude, D.C.Books Kottayam.	
4	Sukumar Azheekode, (2015), Malayala Sahithyavimarsam, D.C.Books	

Course Code	Course Name	Category	Hours / Week	Credits
25FRE11L	French - I	Language – I	4	3

Course Objective

To understand, speak, read and write simple, standard speech which is very slow and is carefully articulated and can recognize familiar words and very basic phrases concerning themselves, their family and immediate concrete surroundings when people speak slowly and clearly.

Course Learning Outcomes

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

CLO	Course Outcome	Knowledge Level
CLO1	Comprehend basic vocabulary	K1
CLO2	Understand basic syntax and grammar patterns	K2
CLO3	Converse slowly in known situations	K2
CLO4	Translate small basic sentences	K3
K1 - Remember; K2 - Understand; K3 - Apply		

Part – I: French – I

Unit	Content	Hours
I	Etape 0	14
	Etape1- (Lecons 1 - 3)	
II	Etape2- (Lecons 1 - 3)	14
III	Etape 3 – (Leçons 1 – 2)	12
IV	Etape 3 – (Leçon 3)	10
	Etape 4 – (Leçon 1)	
V	Etape 4 – (Leçons 2 – 3)	10
Total Hours		60
Text Book		
1	Céline Himber, Corina Brilliant, Sophie Erlich, (2008), Adomania 1 – Methode de francais, Publisher - Hachette Fle.	
Reference Book		
1	Yves Loiseau, Régine, (2014), Latitudes 1, Merieux Publisher: French and European Publications Inc.	

Course Code	Course Name	Category	Hours / Week	Credits
25ENG12L	English - I	Language II	4	3

Course Objectives

The course intends to cover

- Various genres of literature.
- Active and passive vocabulary.
- Usage of Grammar and Communication.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Identify aesthetic sense and appreciate poetry, enhancing creativity and understanding relevant to professional environments.	K1
CLO2	Understand diverse styles of prose, facilitating versatility in writing and inculcating interpersonal skills.	K2
CLO3	Apply the characters and the narrative techniques in creative writing and content creation ethically.	K3
CLO4	Employ vocabulary and grammatical proficiency in communication to enhance clarity in workplace interactions.	K3
CLO5	Enhance overall communication competence. Practicing these skills in combination reinforces learning and provides students with opportunities to use the language in authentic contexts.	K3
K1 - Remember; K2 - Understand; K3 - Apply		

Part - II: English – I

Unit	Content	No. of Hours
I	Poetry : Nature 1. I Wandered Lonely as a Cloud - William Wordsworth 2. The Sparrow - Paul Laurence Dunbar 3. Stopping by woods on a snowy Evening – Robert Frost	12
II	Prose : Friendship 1. The Man in Black - Oliver Goldsmith 2. Of Friendship - Francis Bacon 3. The Blessing of Friends - Sir John Lubbock	12
III	Short Stories: Morality 1. The Necklace – Guy de Maupassant 2. The Lottery - Shirley Jackson 3. The Monkey’s Paw - W. W. Jacobs	12
IV	Language Competency 1. Vocabulary : Synonyms, Antonyms, Word Formation 2. Parts of Speech 3. Error correction	12
V	English for Communication 1. Listening for General and Specific Information. 2. Self - Introduction, Introducing others, Greetings. 3. Reading a prose passage, Reading a poem and Reading a short story 4. Descriptive writing – Writing a short descriptive essay of two to three paragraphs.	12
Total Hours		60
Text Books		
1.	Zama, M. (2004). Poetry Down the Ages. Orient Blackswan.	
2.	Goldsmith, O. (1869). The Works of Oliver Goldsmith. J. Dicks	
3.	Bacon, F., & Montagu, B. (1857). The Works of Francis Bacon (Vol. 1). Parry & McMillan.	
Reference Books		
1.	Kumar,V. T. Bhavani, Durga.K. Srinivas.YL. (2018). English in use - A textbook for College Students. (English, Paperback).	
2.	Swan, M. (2005). Practical english usage (Vol. 7). Oxford: Oxford university press.	
Web Resources (Swayam / NPTEL)		
1.	https://nptel.ac.in/courses/109105205	

Course Code	Course Name	Category	Hours / Week	Credits
25BCP13C	Financial Accounting – I	Core-I	6	4

Course Objectives

This course intends to cover

- Learn basic Principles of Accountancy.
- Preparation and presentation of the final accounts of a sole trader.
- Accounting treatment of bills of exchange and accounting for professionals.
- Various methods of calculating profit under a single-entry system.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Remember Accounting Concepts and Conventions and applying rules to record business transactions	K1
CLO2	Construct the final accounts of a sole trader and identify errors.	K3
CLO3	Familiarize the concepts of bills of exchange, average due date, and account current.	K2
CLO4	Analyze the bank reconciliation statement and prepare necessary records for Non – Profit organization.	K4
CLO5	Interpret financial statements from incomplete records.	K2
K1- Remember; K2- Understand; K3- Apply; K4 - Analyze		

CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	2
CLO3	3	2	2	3	2
CLO4	3	3	3	3	2
CLO5	3	3	2	2	1
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

Core - I: Financial Accounting – I

Unit	Content	No. of Hours
I	Fundamentals of Book Keeping: Introduction – Book Keeping – Accounting – Definition – Accounting Concepts and Conventions – Accounting Terms - Double Entry System – Accounting Equation – Journal – Ledger – Subsidiary books – Trial balance.	18
II	Final accounts of a Sole trader: Concept - Trading Account, Profit and Loss Account and Balance Sheet – Adjustments: Closing stock – Outstanding Expenses – Accrued Income – Income Received in Advance – Bad debts – Bad debts provisions – Depreciation. Rectification of Errors: Meaning – Types of Errors.	18
III	Bills of Exchange: Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation Bills. Average Due Date and Account Current: Meaning – Methods.	18
IV	Bank Reconciliation Statement: Meaning and Objectives – Advantages and disadvantages – Preparation of BRS. Non-Profit Organization: Receipts and Payments, Income and Expenditure account and Balance sheet.	18
V	Accounting from Incomplete Records: Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Conversion method.	18
Total Hours		90
Problem 80% & Theory 20%		
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21 st ed.), Kalyani Publishers.	
2.	Reddy and Murthy.A, (2015), Financial Accounting (7 th ed.), Margham Publications.	
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting (Vol: II), Sultan Chand & Sons Publications.	
Reference Books		
1.	Tulsian P C & Tushar Tulsian, et al, (2023), Advanced Accounting (3 rd ed.), Sultan Chand & Sons Publications.	
2.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications.	
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publications.	
Web Resources (Swayam/NPTEL)		
1.	https://archive.nptel.ac.in/courses/110/101/110101131/	
2.	https://archive.nptel.ac.in/courses/110/106/110106147/	
3.	https://onlinecourses.swayam2.ac.in/cec24_mg05/preview	

Course Code	Course Name	Category	Hours/ Week	Credits
25BCP14C	Mercantile Law	Core - II	4	3

Course Objectives

This course intends to cover

- Basics of Mercantile law and terms of the Contract Act.
- Performance of contract and essentials of sale.
- Registration and Dissolution of partnership.
- Negotiable instruments, their types and dishonor.
- Applicability of the Information Technology Act.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Outline the scope of mercantile law and the important terms of contract.	K2
CLO2	Apply the rules related to discharge of contract, conditions and warranties.	K3
CLO3	Familiarize the concept of Partnership and Limited Liability Partnership.	K2
CLO4	Enhance knowledge about negotiable instruments and parties involved in it.	K1
CLO5	Identify the applicability and issues related to digital signature.	K3
K1 - Remember; K2 - Understand; K3 - Apply		

CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	2	3	3
CLO2	3	2	3	3	2
CLO3	3	2	2	3	2
CLO4	3	2	2	3	2
CLO5	3	2	3	3	2
3 - Substantial (high)		2 - Moderate (medium)		1 - Slight (low)	

Core II: Mercantile Law

Unit	Content	No. of Hours
I	Mercantile Law: Introduction - Definition, Nature and Scope of Mercantile Law – Law and Society – Growth and sources of Mercantile Law. Indian Contract Act 1872: Nature and Kinds of Contracts – Agreement – Offer and Acceptance – Consideration – Capacity of Parties – Free Consent – Legality of Object and Consideration – Contingent Contracts – Quasi Contracts.	12
II	Indian Contract Act 1872: Performance of Contracts – Discharge of Contracts – Remedies for breach including Specific Performance – Indemnity and Guarantee – Bailment and Pledge. Sales of Good Act 1930: Definition – Essentials of a Contract of Sale – Condition and Warranty – Definition – Distinction between Condition and Warranty – Implied Conditions in a Contract of Sale – Implied Warranties – Rights of an unpaid seller.	12
III	The Indian Partnership Act 1932: Definition, Nature and Types of partnership – Registration of partnership firms – Types of partners – Rights and duties of partners – Reconstitution and Dissolution of a firm. The Limited Liability Partnership Act 2008: Introduction, Nature and Scope –Essential features – Characteristics of LLP.	12
IV	Negotiable Instrument Act 1881: Definition and Characteristics of Negotiable Instrument – Types: Promissory Notes, Bills of Exchange and Cheques – Endorsement, Negotiation and Dishonor – Holder in due course – Rights and Liabilities of parties – Compensation Rules.	12
V	Law relating to Information Technology (Cyber Laws): Need for Separate Cyber Law – Problems of Electronic Communication – Information Technology Act 2000 – Extend and Applicability – Digital Signature – Rules Pertaining to Digital Signature – Regulation of certifying authorities – Appointment of Controller and other Officers – Functions of the Controller – License for issuing Digital Signature Certificates.	12
Total Hours		60
Text Books		
1.	Gulshan,S.S., (2015), Mercantile Law (3 rd ed.), Excel books.	
2.	Kapoor,N.D., (2020), Elements of Mercantile Law (28 th ed.), Sultan Chand & Sons.	
3.	Shukla,M.C., (2010), Mercantile Law (13 th ed.), S.Chand & Sons.	
Reference Books		
1.	Kuchhal,M.C., (2006), Mercantile Law (6 th ed.), Vikas Publishing House Pvt. Ltd.	
2.	Gogna,P.P.S., (2014), Mercantile Law (7 th ed.), S.Chand & Sons.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/nou24_cm11/preview	
2.	https://onlinecourses.nptel.ac.in/noc24_mg11/preview	
3.	https://onlinecourses.swayam2.ac.in/nce24_sc06/preview	

Course code	Course Name	Category	Hours / Week	Credit
25BCP15P	Advanced Excel and Financial Modelling Lab	Core Lab - I	4	3

Course Objectives

This course intends to cover

- Advanced features and functions of spreadsheet for data analysis and financial modelling
- Basic finance concepts and their application in Excel-based financial analysis and modelling
- Use of Generative AI tools to enhance productivity and insights in Excel.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate proficiency in using advanced Excel features and functions for data analysis and manipulation	K3
CLO2	Understand and apply basic finance concepts and terminology in the context of financial analysis and modeling	K1 - K2
CLO3	Build basic financial models in Excel, incorporating assumptions, inputs, and forecasting techniques	K3
CLO4	Use Generative AI tools in Excel to automate tasks, gain insights, and enhance productivity	K3
CLO5	Analyze and interpret financial data, perform sensitivity analysis, and make data-driven decisions using Excel	K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze		

CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	1	2
CLO2	3	2	1	2	3
CLO3	3	3	3	2	2
CLO4	3	3	3	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		2 - Moderate (medium)		1 - Slight (low)	

Core Lab - I: Advanced Excel and Financial Modelling Lab

Unit	Content	No. of Hours
I	Introduction to Excel: Interface, Navigation, and Basic Functions – Data Types and Formatting – Formulas and Functions – Relative and Absolute Cell Referencing – Conditional Formatting – Data Validation – Charts and Graphs. Advanced Functions (VLOOKUP, HLOOKUP, INDEX, MATCH) – Data Manipulation (Sort, Filter, Subtotal, Pivot Tables) – Data Analysis (Goal Seek, Scenario Manager, Data Tables) – Excel Shortcuts and Productivity Tips	13
II	Advanced Excel: Array Formulas – Named Ranges and Dynamic Named Ranges – Excel Tables – Recording and Running Macros – Introduction to Excel VBA – User Forms and Controls – Excel Add-ins and Customization. Generative AI Tools in Excel: Introduction to Generative AI – AI-powered Data Analysis and Insights – Automating Tasks with AI-driven Macros – Best Practices and Limitations of AI in Excel Power Query in Excel.	15
III	Introduction to Finance: Basic Financial Concepts and Terminology – Understanding Financial Statements (Balance Sheet, Income Statement, Cash Flow Statement) – Ratios and Financial Analysis – Time Value of Money Concepts.	12
IV	Excel for Financial Analysis: Financial Functions (PV, FV, NPV, IRR) – Loan and Investment Calculations – Depreciation Schedules – Sensitivity Analysis (Goal Seek, Data Tables)	10
V	Basic Financial Modeling: Purpose and Structure of Financial Models – Building a Basic Financial Model in Excel – Assumptions and Inputs – Forecasting Techniques – Scenario Analysis and Sensitivity Testing.	10
Total Hours		60
Text Books		
1.	Paul McFedries, Greg Harvey, (2021), Excel 2021 All-in-One For Dummies, Wiley Publishers.	
2.	Alexander, M., Walkenbach, J., Kusleika, D., & Cox, C. (2018). Microsoft Excel 2019 Bible. Wiley.	
3.	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance (3 rd ed.). FT Press.	
Reference Books		
1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modelling (6 th ed.). Microsoft Press.	
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9 th ed.). Cengage Learning.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview	

S.No.	List of Programs
1.	Interface Navigation and Basic Functions Exercise: Explore Excel's interface, navigate through menus and ribbons, and understand basic navigation. Create a worksheet, apply various formatting techniques (font styles, sizes, cell colors), and use basic functions like SUM and AVERAGE.
2.	Formulas and Functions Exercise: Calculate total sales for a week using SUM, average daily sales using AVERAGE, and highest sales using MAX. Use formulas to calculate simple arithmetic operations. Include more complex functions like IF, COUNTIF, and nested functions.
3.	Relative and Absolute Cell Referencing Exercise: Create a budget spreadsheet: use relative and absolute references to calculate total costs by applying discounts/taxes to different items. Include exercises on using named ranges and dynamic references in complex formulas.
4.	Conditional Formatting and Data Validation Exercise: Highlight cells in a sales report that meet certain criteria (e.g., sales > \$1000). Use color scales and data bars to visually represent data trends. Set up data validation rules for a data entry form: restrict entries to certain dates, create drop-down lists, and validate numeric ranges.
5.	Charts and Graphs Creation Exercise: Create a sales performance chart: use different types of charts (bar, line, pie) to represent data visually. Customize chart elements like titles, legends, and data labels. Create advanced chart types like combo charts and use sparklines for data visualization.
6.	Advanced Functions: VLOOKUP, HLOOKUP, INDEX Exercise: Use VLOOKUP to find prices of products in a list and HLOOKUP to retrieve student grades from a table based on different criteria. Practice using INDEX and MATCH functions to create a more dynamic and flexible lookup solution for a dataset.
7.	Data Manipulation: Sorting, Filtering, Pivot Exercise: Sort and filter a list of employees based on department and salary. Use subtotals to summarize data. Create pivot tables for detailed analysis. Include exercises on grouping data, creating calculated fields/items, and using slicers for interactive analysis.
8.	Power Query Data Transformation Exercise: Open Excel and navigate to the Power Query editor. Familiarize with the Power Query interface: ribbon, query pane, and data preview area. Importing Data: Import data from various sources such as an Excel file, CSV file, and a web page. Combine multiple data sources into a single query. Data Cleaning and Transformation: Remove unnecessary columns and rows. Filter data based on specific criteria (e.g., date ranges, text values). Split columns by delimiter and merge columns. Data Aggregation: Group data by specific columns and perform aggregation functions like sum, average, count, etc. Unpivot data to transform it into a more suitable format for analysis.

S.No.	List of Programs
	Data Merging and Appending: Merge queries to combine related data from different sources. Append queries to stack data from multiple tables or files.
9.	Excel Macros and VBA Basics: Exercise: Record and run macros to automate repetitive tasks. Introduction to VBA: create simple VBA scripts to enhance Excel functionality. Include exercises on using VBA to automate data cleaning, report generation, and interactive user forms.
10.	Financial Analysis and Functions: Exercise: Use financial functions (PV, FV, NPV, IRR) to perform loan and investment calculations. Create depreciation schedules and perform sensitivity analysis using Goal Seek and Data Tables. Include exercises on creating financial models and using Excel for financial forecasting.
11.	Basic Financial Modeling: Exercise: Build a basic financial model in Excel: define assumptions, inputs, and outputs. Perform scenario analysis and sensitivity testing. Include exercises on creating dynamic models with linked inputs and automated summary reports.
Total Hours	
60	

Course Code	Course Name	Category	Hours/ Week	Credits
25BCP16A	Introduction to Information Technology	Allied - I	4	3

Course Objectives

This course intends to cover

- The components of computers and its applications.
- Familiarize the types of operating systems.
- Acquire the concept of system analysis and design.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Recall the applications of computers and understand uses of input/output devices.	K1
CLO2	Compare the different types of software and networking models.	K4
CLO3	Analyze the applications of Multimedia and Internet Protocols.	K4
CLO4	Understand the structure of programming languages.	K2
CLO5	Apply the information system to office automation.	K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze;		

CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	2	3
CLO2	3	3	3	3	3
CLO3	2	3	2	2	2
CLO4	2	2	2	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		2 - Moderate (medium)		1 - Slight (low)	

Allied - I: Introduction to Information Technology

Unit	Content	No. of Hours
I	Introduction to Computer: Meaning and Definition – Characteristics of Computer – Evolution of Computers – Generations of Computer – Types of Computers – Basic Anatomy of Computers – Basic Components – Functioning of the Components – Input Devices – Output Devices – Storage Devices – Internal and External.	12
II	Software and Networking: Introduction – Definition – Types of Software – Application Software – System Software – Introduction to Network – Advantages of Networks – Types of Network – Network Devices.	12
III	Internet and Multimedia: Introduction to Internet – Important Features – Prerequisites for Internet – Factors Affecting the Speed of Internet Connectivity – Internet Protocols. Introduction to Multimedia and Definition – Multimedia Tools – Elements of Multimedia – Applications of Multimedia.	12
IV	Computer Programming and Languages: Introduction – Algorithm – Flowchart – Pseudo Code – Program Control Structures – Programming Paradigms – Programming Languages.	12
V	System Analysis and Design: Computer Based Information System – Transaction Processing Office Automation – Management Information System – Decision Support Systems – Expert System.	12
Total Hours		60
Text Books		
1.	Ram.B, (2005), Computer Fundamentals, Architecture and Organization (3 rd ed.), New Age International Publishers.	
2.	Rajaraman.V, (2018), Introduction to Information Technology (3 rd ed.), PHI Learning.	
3.	Sanjay Saxena, (2018), Information Technology, Vikas Publications Pvt. Ltd.	
Reference Books		
1.	Pradeep Mathur, (2010), Introduction To Information Technology (1 st ed), Saurabh Publishing House.	
2.	Abraham Silberschatz, Peter Baer Galvin, Greg Gagne, Operating System Concepts (9 th ed), John Wiley & Sons Inc.	
3.	Alan Dennis, Barbara Haley Wixom, Roberta.M, Roth, Systems Analysis and Design (5 th ed), Wiley Publisher.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/cec23_cs05/preview	
2.	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview	
3.	https://onlinecourses.swayam2.ac.in/nou21_cm02/preview	

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
100	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	5	75	10			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
100			50	10	60	15	10		

Examination Pattern

Component	Duration in Hours	Marks			Total Marks
		Practical Exam	Record	Weightage	
Test	2	50	-	10	50
Model	3	60	-	15	60
Experiments	-	-	-	10	10
Observation	-	-	-	05	05
Total Marks - CIA				40	40
ESE	3	50	10	-	60

**Components for Internal Assessment and
Distribution of Marks for CIA (Foundation Course - Theory)**

Max Marks	Marks for		Components for CIA				
50	CIA	ESE	CIA		Model		Total
	50	-	Actual	Weightage	Actual	Weightage	50
			50	25	50	25	

Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

**Components for and Distribution of Marks for ESE (Theory)
Ability Enhancement Compulsory Courses (AECC)
&
Question Paper Pattern**

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

