

**SRI SARADA COLLEGE FOR WOMEN  
(AUTONOMOUS)  
SALEM – 16  
Reaccredited with ‘B++’ Grade by NAAC  
Affiliated to Periyar University**



***PG & RESEARCH DEPARTMENT OF  
COMMERCE***

**Outcome Based Syllabus**

**B.Com.**

**(For the Batch 2024 – 2027)**

**B. COM.**  
**PROGRAMME OUTCOMES**

- P01*** To understand and apply fundamentals of commerce and accounting to solve business problems
- P02*** To develop diverse knowledge in accounting, business laws, corporate laws, finance, taxation and its applicability in business environment
- P03*** To equip the students to face the challenges in the field of commerce and business with positive attitude to situations and complexities
- P04*** To enhance the proficiency of the students with ethical principles to appear in competitive examinations
- P05*** To prepare the students to acquire practical skills to work as tax consultants, audit assistants and financial advisors
- P06*** To develop and strengthen theoretical and applied aspects of commerce for higher education with team working skills
- P07*** To acquire business skills, general and specific capabilities by using modern tools to execute solutions to industry requirements

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B. Com.**

**PROGRAMME STRUCTURE UNDER CBCS**

**(For the students admitted in 2024-2025)**

**Total Credits: 140 + Extra Credits (Maximum 28)**

**FIRST YEAR**

**I SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Course Code</b>	<b>Hours</b>	<b>Credits</b>
I	Language	Tamil - I/ Hindi - I/ Sanskrit - I	24ULTC1/ 24ULHC1/ 24ULSC1	6	3
II	English	English - I	24ULEC1	6	3
III	Core Course I	Financial Accounting - I	24UCOCC1	5	5
	Core Course II	Principles of Management	24UCOCC2	5	5
	Discipline Specific Elective - I	Business Communication	24UCODSEC1	4	3
IV	Skill Enhancement Course - SEC - I (NME I)	Tally Practical –I	24UCOSECQ1	2	2
	Skill Enhancement (Foundation Course)	Fundamentals of Commerce	24UCOSEFC	2	2
	<b>Total</b>			<b>30</b>	<b>23</b>
V	<ul style="list-style-type: none"><li>• Articulation and Idea Fixation Skills</li><li>• Physical Fitness Practice – 35 hours per Semester</li><li>• Advanced Diploma in ‘Digitalised Business’</li></ul> Level -1: Certificate Course: ‘E-Commerce’ - 100 hours per year				

## II SEMESTER

Part	Course	Title of the Course	Course Code	Hours	Credits
I	Language	Tamil - II/ Hindi - II/ Sanskrit – II	24ULTC2/ 24ULHC2/ 24ULSC2	6	3
II	English	English – II	24ULEC2	6	3
III	Core Course III	Financial Accounting - II	24UCOCC3	5	5
	Core Course IV	Business Law	24UCOCC4	5	5
	Discipline Specific Elective - II	Business Environment	24UCODSEC2	4	3
IV	Skill Enhancement Course - SEC - II (NME II)	Tally Practical - II	24UCOSECQ2	2	2
	Skill Enhancement Course - III (Indian Knowledge System)	Ancient Indian Ethos for Modern Management	24UCOSEC3	2	2
		<b>TOTAL</b>		<b>30</b>	<b>23</b>
V	<ul style="list-style-type: none"> <li>• Articulation and Idea Fixation Skills</li> <li>• Physical Fitness Practice – 35 hours per Semester</li> <li>• Advanced Diploma in ‘Digitalised Business’ Level -1: Certificate Course: ‘E-Commerce’ - 100 hours per year</li> </ul>				

**FIRST YEAR – SEMESTER – I**

## CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOCC1	5				5	5	30	70	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Units of Production Method – Cost Model Vs Revaluation. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									
CO	Course Outcomes								Knowledge Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements								K2, K3
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns								K3

<b>CO3</b>	Analyse the various methods of providing depreciation	K4
<b>CO4</b>	Evaluate the methods of calculation of profit	K4
<b>CO5</b>	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4
<b>Text books</b>		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
<b>Reference Books</b>		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
<b>Web Resources</b>		
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**  
**CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOCC2	5				5	5	30	70	100
<b>Learning Objectives</b>									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Unit	Contents							No. of Hours	
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15	
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15	
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							15	
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].							15	
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].							15	

	<b>Total</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO1</b>	Demonstrate the importance of principles of management.	K4
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	K3
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
<b>CO4</b>	Enumerate the various methods of Performance appraisal	K3
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	K4
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Grifffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

## DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION

[illegible]

<b>CO</b>	<b>Course Outcomes</b>	<b>Knowledge level</b>
<b>CO1</b>	Acquire the basic concept of business communication.	K2
<b>CO2</b>	Exposed to effective business letter	K3
<b>CO3</b>	Paraphrase the concept of various correspondences.	K4, K5
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K6
<b>CO5</b>	Acquire the skill of preparing an effective resume	K6
<b>Textbooks</b>		
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.	
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.	
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.	
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	
<b>Reference Books</b>		
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.	
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.	
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.	
<b>Web Resources</b>		
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>	
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>	
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**  
**SEC-I- NME –I TALLY PRACTICAL -I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOSECQ1			2		2	2	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concepts and conventions of Accounting								
<b>LO2</b>	Maintain transactions through Tally								
<b>LO3</b>	Creation and alteration of company details								
<b>LO4</b>	Prepare reports and generate final accounts								
<b>LO5</b>	Identify Stock, Purchase and Sales Management								

Unit	Contents	No. of Hours
I	<b>Accounting Concepts and Conventions</b> Introduction- Meaning of Accounting- Definition - Objectives of Accounting - Advantages & Limitations of Accounting- Accounting Concepts & Conventions -Kinds of Accounts - Double Entry system – Rules of Double Entry System (Golden rules) - Preparation of Journal.	6
II	<b>Final Accounts</b> Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Meaning of Trail balance - Preparation of Trial balance- Meaning of Final Accounts- Trading - Profit & Loss Account - Balance sheet.	6
III	<b>Company Creation and Features</b> Introduction to Tally Prime- Features- Importance- Company creation – Alteration of company details – Steps to delete a Company – Ways to shut a company - Accounting features – Inventory features- Other F11 features.	6
IV	<b>Groups and Ledgers</b> Group creation- Single group creation – Multiple group creation – Alter groups – Display groups - Ledger creation – Single ledgers- Multiple ledgers – Ledger alteration – Display ledgers.	6
V	<b>Stock Management</b> Stock items and Units- Multi Stock Groups Creation - Multi Stock Items Creation - Godowns – Locations – Godown creation and Stock tracking and valuation.	6
	<b>TOTAL</b>	<b>30</b>
<b>CO</b>	<b>Course Outcomes</b>	<b>Knowledge level</b>
<b>CO1</b>	Identify accounting principles and journal entry procedures	K2
<b>CO2</b>	Demonstrate and prepare trial balance and final accounts	K3
<b>CO3</b>	Understand the accounting features and altering them	K2

<b>CO4</b>	Create single ledgers and multiple ledgers and their groups	K3
<b>CO5</b>	Manage stock items, godowns and stock valuation	K3
<b>Text books</b>		
1	Tally.ERP 9 with GST in Simple Steps Paperback, (2020) DT Editorial Services, India	
2	Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press, India	
<b>Reference Books</b>		
1	Asok.K.Nadhani (2018), Tally. ERP 9 Training Guide, BPB Publications, India	
2	Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress , India	
3	Shraddha Singh, Tally ERP 9, Vand S Publishers	
<b>Web Resources</b>		
1	<a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>	
2	<a href="https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally">https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally</a>	
3	<a href="https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf">https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**  
**SKILL ENHANCEMENT - FOUNDATION COURSE (FC)**  
**FUNDAMENTALS OF COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOSEFC	2				2	2	-	100	100
Learning Objectives									
LO1	To understand the importance and functions of business management.								
LO2	To know the significance and structure of the company.								
LO3	To prepare the accounting cycle - journal, ledger and trial balance.								
LO4	To gain an insight into shares and its kinds, forfeiture and re-issue.								
LO5	To familiarize with the Indian banking system, types and its structure.								
Unit	Contents								No. of Hours
I	<b>Business Management</b>  Meaning – Objectives – Importance – Management functions – Planning – Organising – Staffing – Directing – Coordinating – Controlling.								6
II	<b>Elements of Company Law</b>  Meaning – Meaning of law - Significance – Nature of company – Promotion – Incorporation – Board of directors – Shareholders and meetings.								6
III	<b>Fundamentals of Accounting</b>  Accounting – Definition, Need, Objectives – Basic accounting concepts and conventions - Accounting cycle – Journal – Ledger – Trial Balance.								6
IV	<b>Introduction to Company Accounts</b>  Shares – Kinds of shares, Issue of shares – Forfeiture and Re- issue of forfeited shares.								6
V	<b>Introduction to Banking</b>  History of banking – Indian banking system – Banking structure in India – Types of Bank accounts – Procedure for opening bank accounts.								6
	TOTAL								30

CO	Course Outcomes	Knowledge level
CO1	Remember the basic concepts of business management.	K2

<b>C02</b>	Understand the basic laws in Companies Act	K3
<b>C03</b>	Understand the fundamentals of accounting concepts	K3
<b>C04</b>	Demonstrate the preparation of issue of shares, forfeiture and re-issue.	K4
<b>C05</b>	Familiarize with the Indian banking system.	K3
<b>Textbooks</b>		
<b>1</b>	L. M. Prasad, "Principles of Management", Sultan Chand & Sons, New Delhi.	
<b>2</b>	N. D. Kapoor, "Company Law", Sultan Chand & Sons, New Delhi.	
<b>3</b>	T. S. Reddy & Dr. A. Murthy, "Financial Accounting", Margham Publications, Chennai.	
<b>4</b>	S. Reddy & Dr. A. Murthy, "Corporate Accounting", Margham Publications, Chennai.	
<b>5</b>	E. Gordon & K. Natarajan, "Banking Theory Law & Practice", Himalaya Publications, Mumbai.	
<b>Reference Books</b>		
<b>1</b>	R. S. N. Pillai, S. Kala, "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.	
<b>2</b>	Dr. M. R. Srinivasan, Ananda Krishna Deshkulkarni, "Company Law", Margham Publications, Chennai.	
<b>3</b>	S. P. Jain and K. L. Narang, "Financial Accounting", Kalyani Publishers, New Delhi.	
<b>4</b>	R. L. Gupta and M. Radhaswamy, "Advanced Accounts", Kalyani Publishers, New Delhi.	
<b>5</b>	Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.	
<b>Web Resources</b>		
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>	
<b>2</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>	
<b>3</b>	<a href="https://www.coursera.org/">https://www.coursera.org/</a>	



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II****CORE – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOCC3	5				5	5	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such as Hire purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To Know the requirements of international accounting standards								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							<b>15</b>	
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							<b>15</b>	
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							<b>15</b>	
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							<b>15</b>	

V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	K3
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	K3
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	K4
<b>CO4</b>	To know settlement of accounts at the time of dissolution of a firm.	K4
<b>CO5</b>	To elaborate the role of IFRS	K3
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

## **FIRST YEAR – SEMESTER – II**

### **CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOCC4	5				5	5	30	70	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance of contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and Pledge								
LO5	To understand the provisions relating to Sale of goods								
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.							15	
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
	TOTAL							75	
CO	Course Outcome					Knowledge Level			
CO1	Explain the Objectives and significance of Mercantile law					K4			
CO2	Understand the clauses and exceptions of Indian Contract Act.					K2			

<b>CO3</b>	Outline the contract of indemnity and guarantee	K3
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge	K2
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930	K4
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
<b>Reference Books</b>		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.	
<b>Web Resources</b>		
1	www.cramerz.comwww.digitalbusinesslawgroup.com	
2	http://swcu.libguides.com/buslaw	
3	http://libguides.slu.edu/businesslaw	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR – SEMESTER – II

### DISCIPLINE SPECIFIC ELECTIVE – II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCODSEC2	4				3	4	30	70	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of the Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Unit	Contents								No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12
	<b>TOTAL</b>								<b>60</b>
CO	Course Outcomes						Knowledge Level		
CO1	Remember the nexus between environment and business.						K2		
CO2	Apply the knowledge of Political Environment in which the businesses operate.						K3		
CO3	Analyze the various aspects of Social and Cultural Environment.						K3		
CO4	Evaluate the parameters in Economic Environment.						K3, K4		
CO5	Create a conducive Technological Environment for business to operate globally.						K4		

<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAG E</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**



**FIRST YEAR – SEMESTER – II**

**SEC II- NME II- TALLY PRACTICAL -II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>24UCOSECQ2</b>			<b>2</b>		<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>Learning Objectives</b>									
The Students will be able to									
<b>LO1</b>	Understand the concepts of accounting voucher and its types								
<b>LO2</b>	Maintain ledgers and post the transactions								
<b>LO3</b>	Understand the concept of BRS and prepare budgets								
<b>LO4</b>	Prepare Invoices with GST computation								
<b>LO5</b>	Generate reports and prepare stock reports								
<b>Unit</b>	<b>Contents</b>						<b>No. of Hours</b>		
<b>I</b>	Understanding Accounting vouchers – Contra voucher – Payment voucher – Receipt voucher – Journal voucher – Sales voucher – Credit Note voucher – Purchase voucher – Debit Note voucher.						6		
<b>II</b>	Billwise Debtors and Creditors Ledgers – Payment Vouchers – Allocation of Bills – Receipts voucher – Contra of Journal voucher - Sales and purchase order processing - Returns Management.						6		
<b>III</b>	Bank Reconciliation Statement – Manual and Automatic – Budgets for Expenses – Cheque printing and Management						6		
<b>IV</b>	Goods and Services Tax – GST Tax Structure Determination of Tax GST Registration Managing HSN CODE/SAC - GST Rate Structure - Supply of Goods and Services Invoicing - Input Tax Credit - Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Sales voucher with GST.						6		
<b>V</b>	Ledger reports – Cash/Bank Report – Bill receivable and payment – Day reports - Balance sheet – profit and loss A/C – Stock Summary – Stock Transfers – Order Summary						6		
	<b>TOTAL</b>						<b>30</b>		
<b>CO</b>	<b>Course Outcomes</b>						<b>Knowledge Level</b>		
<b>CO1</b>	Identify and enter transactions in vouchers						K2		
<b>CO2</b>	Maintain debtors and creditors ledgers						K2		
<b>CO3</b>	Prepare BRS and budgets						K3		
<b>CO4</b>	Entering details in Invoices with GST						K2		

<b>CO5</b>	Generate ledger reports and prepare stock reports	K3
<b>Text books</b>		
1.	Asok .K.Nadhani (2018), Tally. ERP 9 Training Guide, BPB Publications, India	
2.	Vikas Gupta (2018), Comdex Tally. ERP 9 Course Kit with GST and MS Excel, Dreamtechpress, India	
<b>Web Resources</b>		
1.	<a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>	
2.	<a href="https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally">https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally</a>	
3.	<a href="https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf">https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
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	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR – SEMESTER – II

### SEC III - (IKS) ANCIENT INDIAN ETHOS FOR MODERN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24UCOSEC3	2				2	2	30	70	100
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concepts of management as stated in Ramayana								
<b>LO2</b>	Identify the principles of leadership from Mahabharatha								
<b>LO3</b>	Acquire the knowledge on Business & Management Lessons from Bhagavad Gita								
<b>LO4</b>	Know the Ethics and Moral Values from Thirukkural								
<b>LO5</b>	Observe the qualities of a leader for a corruption free reign								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Unit I - Wisdom of Ramayana into Management</b> Introduction to the Ramayana - Rama as a role model for ethical leadership - Decision making and crisis management - Hanuman's dedication and team spirit - Building a diverse and effective team - Valmiki's account of Rama's disciplined life in exile - Time management and personal discipline.								6
II	<b>Unit II - Management concepts in Mahabharata</b> Introduction to Mahabharata - Esprit de Corps (Team work) - Resource management - SWOT analysis - Strategy and Leadership - Excellence in Governance - Women Empowerment.								6
III	<b>Unit III - Business &amp; Management Lessons from the Bhagavad Gita</b> Introduction to Bhagavad Gita - The concept of “Karma”, “Dharma” and “Detachment” as a beneficial and its applications to business leaders - Codes of business ethics and its importance in the world of business - the role of Gita in business ethics management - four principles of Bhagavad Gita for business ethics - mantra for business success - Krishna as management guru.								6
IV	<b>Unit IV - Thirukkural and Management</b> Introduction to Thirukkural - Management concepts in Thirukkural - Ethics and Moral values - Personality development and Motivation.								6
V	<b>Unit V - Chanakya's Arthasashthra</b> Chanakya - An Introduction - Philosophy of Chanakya - Ethical Qualities in a leader- The king should be a leader - Rajrishi Concept-Chankya Neeti: Bounded Rationality- Chankya's Observations on Corruption- Kautilya's Solution for Corruption								6
	<b>TOTAL</b>								<b>30</b>
<b>CO</b>	<b>Course Outcomes</b>						<b>Knowledge Level</b>		
<b>CO1</b>	Potray the management principles from Ramayana						K2, K3		

<b>CO2</b>	Analyse the principles and leadership qualities as stated in Mahabharatha	K3
<b>CO3</b>	Evaluate the Business & Management Lessons from Bhagavad Gita	K3
<b>CO4</b>	Enumerate the Ethical and Moral Values for management as stated in Thirukkural	K3
<b>CO5</b>	Manage and understand the qualities of a leader as stated by Kautilya	K2, K3

**Web resources**

<https://www.xenelsoft.com/blog/10-management-lessons-from-ramayan/>  
<https://www.bhuwanpant.com/4-popular-leadership-styles-one-can-learn-from-mahabharat/>  
<https://www.isme.in/essence-of-bhagavad-gita-in-management-studies/>  
<https://ethicalvaluesinindianscripturesvedbhatia.wordpress.com/2015/03/09/chapter-8-ethical-values-from-thirukkural-ved-bhatia/>  
<https://www.clearias.com/chanakya-neeti/#who-is-chanakya>

**MAPPING WITH PROGRAMME OUTCOMES  
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	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**