Dr.N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rdCycle -3.64CGPA)
Dr.N.G.P.- Kalapatti Road, Coimbatore–641048, Tamil Nadu, India
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REGULATIONS 2026-27 for Under Graduate Programme
(Outcome Based Education model with Choice Based Credit System)

Bachelor of Commerce with Professional Accounting Degree
(For the students admitted during the academic year 2026-27 and onwards)

Programme: B.Com. (Professional Accounting)

Eligibility:

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Bachelor of Commerce with Professional Accounting Degree Examination of this College after a programme of study of three academic years.

Programme Educational Objectives:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. To utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
3. To perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.
4. To empower students to develop the skills and knowledge necessary to thrive in competitive job markets and secure fulfilling careers.
5. To understand the social and ethical dimensions in their chosen discipline.

PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
PO2	Communicate to professional and non-professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
PO3	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
PO4	Demonstrate the skill of functioning effectively as an individual and as member/ leader indiverse teams and multi-disciplinary projects giving significant contributions in terms of accounting and management issues.
PO5	Prepare them for updating knowledge continuously based on their chosen professional career through life long independent learning committed to ethical and social responsibilities pertaining to the professional community.

Credit Distribution Summary
For students admitted in AY 26-27 and onwards.

Credit distribution for all UG Programmes

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil/Hindi/French/ Malayalam	4	4 x 3 = 12	I & IV
II (12 Credits)	English	4	4 x 3 = 12	I & IV
III (108 Credits)	Core (Credits 2,3,4,5)	12	12 x 4 = 48	I to VI
		6	6 x 3 = 18	
	Core Practical (Credits 2)	2	2 x 2 = 4	I & II
	Inter Departmental Course (IDC)	4	4 x 4 = 16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course (SEC)	4	4 x 2 = 8	III, IV, V & VI
	Industrial Training	1	1 x 2 = 2	V
IV (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights & Women's Rights (AECC)	1	2	II
	Innovation & IPR/Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
	Generic Elective(GE)	1	2	V
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/ Clubs / Health and Wellness	-	2	I-II
TOTAL CREDITS			**142**	

CURRICULUM

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
Part -I												
26TLU1TA	Language-I	Tamil - I	4	1	-	5	60	3	25	75	100	3
26TLU1HA		Hindi - I										
26TLU1MA		Malayalam - I										
26TLU1FA		French - I										
Part -II												
26ELU1EA	Language-II	English - I	4	-	1	5	60	3	25	75	100	3
Part -III												
26PAU1CA	Core-I	Principles of Accountancy	4	-	-	4	48	3	25	75	100	4
26PAU1CB	Core-II	Commercial Law	3	-	-	3	36	3	25	75	100	3
26PAU1CC	Core-III	Executive Business Communication	3	-	-	3	36	3	25	75	100	3
26PAU1CP	Core Practical-I	Advanced Spreadsheet	-	-	4	4	48	3	40	60	100	2
26MTU1IE	IDC-I	Business Mathematics and Statistics	4	-	-	4	48	3	25	75	100	4
Part -IV												
26CEU1AA	AECC-I	Environmental Studies	2	-	-	2	24	3	50	-	50	2
Part -V												
26PAU1XA	Extension Activity	NSS/NCC/ YRC/ RRC/ Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			**24**	**1**	**5**	**30**	**360**	-	-	-	**800**	**25**

Course Code	Course Category	Course Name	L	T	P	Instruction		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
Part -I												
26TLU2TA	Language-I	Tamil - II	4	1	-	5	60	3	25	75	100	3
26TLU2HA		Hindi - II										
26TLU2MA		Malayalam - II										
26TLU2FA		French - II										
Part -II												
26ELU2EA	Language-II	English - II	4	-	1	5	60	3	25	75	100	3
Part -III												
26PAU2CA	Core -IV	Financial Accounting	4	-	-	4	48	3	25	75	100	4
26PAU2CB	Core-V	Principles of Marketing	3	-	-	3	36	3	25	75	100	3
26PAU2CC	Core-VI	Principles of Management	3	-	-	3	36	3	25	75	100	3
26PAU2CP	Core Practical-II	Computerized Accounting	-	-	4	4	48	3	40	60	100	2
26PAU2IA	IDC-II	Economic Analysis	4	-	-	4	48	3	25	75	100	4
Part -IV												
26TLU2AA/ 26TLU2AB/ 26CMU2AA	AECC-II	Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights	2	-	-	2	24	2	50	-	50	2
Part - V												
26PAU2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports / Clubs/ Health and Wellness	-	-	-	-	-	-	50	-	50	1
		Total	24	1	5	30	360				800	25

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
Part -I												
26TLU3TA	Language-I	Tamil - III	3	1	-	4	48	3	25	75	100	3
26TLU3HA		Hindi - III										
26TLU3MA		Malayalam - III										
26TLU3FA		French - III										
Part -II												
26ELU3EA	Language-II	English - III	3	1	-	4	48	3	25	75	100	3
Part -III												
26PAU3CA	Core-VII	Higher Financial Accounting	5	1	-	6	72	3	25	75	100	4
26PAU3CB	Core-VIII	Banking Theory Law and Practices	4	-	-	4	48	3	25	75	100	4
26PAU3CC	Core - IX	Cost Accounting	5	1	-	6	72	3	25	75	100	4
26BMU3IB	IDC-III	Operations Management	4	-	-	4	48	3	25	75	100	4
26PAU3SP	SEC-I	Banking Operations (Non-Lab Practical)	-	-	2	2	24	3	40	60	100	2
		Total	**24**	**4**	**2**	**30**	**360**	**-**	**-**	**-**	**700**	**24**

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
Part - I												
26TLU4TA	Language-I	Tamil - IV	3	1	-	4	48	3	25	75	100	3
26TLU4HA		Hindi - IV										
26TLU4MA		Malayalam - IV										
26TLU4FA		French - IV										
Part - II												
26ELU4EA	Language-II	English - IV	3	1	-	4	48	3	25	75	100	3
Part - III												
26PAU4CA	Core-X	Corporate Accounting - I	5	1	-	6	72	3	25	75	100	4
26PAU4CB	Core-XI	Management Accounting	5	1	-	6	72	3	25	75	100	4
26PAU4CC	Core-XII	Company Law and Secretarial Practice	4	-	-	4	48	3	25	75	100	4
26BAU4IA	IDC-IV	Business Data Analytics	4	-	-	4	48	3	25	75	100	4
25PAU4SP	SEC-II	Secretarial Correspondence (Non-Lab Practical)	-	-	2	2	24	3	40	60	100	2
		Total	**24**	**4**	**2**	**30**	**360**				**700**	**24**

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
Part - III												
26PAU5CA	Core-XIII	Corporate Accounting - II	5	1	-	6	72	3	25	75	100	4
26PAU5CB	Core-XIV	Principles of Auditing	5	1	-	6	72	3	25	75	100	4
26PAU5CC	Core-XV	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
26PAU5DA	DSE-I	Financial Management	5	1	-	6	72	3	25	75	100	4
26PAU5DB		Industrial Law										
26PAU5DC		Human Resource Management										
26PAU5SP	SEC-III	Practical Taxation	-	-	4	4	48	3	40	60	100	2
26PAU5TA	IT	Industrial Training	-	-	-	-	-	-	50	50	100	2
Part - IV												
26PAU5GP	GE	Commercial Practices (Non-Lab Practical)	-	-	2	2	24	3	50	-	50	2
		Total	20	4	6	30	360	-	-	-	650	22

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part - III												
26PAU6CA	Core-XVI	Auditing and Ethics	4	-	-	4	48	3	25	75	100	3
26PAU6CB	Core-XVII	Financial Reporting	4	-	-	4	48	3	25	75	100	3
26PAU6CC	Core-XVIII	Indirect Taxes	4	-	-	4	48	3	25	75	100	4
26PAU6DA	DSE-II	Strategic Management	5	1	-	6	72	3	25	75	100	4
26PAU6DB		Corporate Law										
26PAU6DC		Organisational Behaviour										
26PAU6DD	DSE-III	Accounting Standards	5	1	-	6	72	3	25	75	100	4
26PAU6DE		Business Ethics										
26PAU6DF		Industrial Relations and Labour Law										
26PAU6SP	SEC-IV	GSTR Filing	-	-	4	4	48	3	40	60	100	2
Part - IV												
26CIU6AA	AECC-III	Innovation and IPR	2	-	-	2	24	3	50	-	50	2
		Total	**24**	**2**	**4**	**30**	**360**	**-**	**-**	**-**	**650**	**22**
Grand Total											**4300**	**142**

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters V&VI

Semester V (Discipline Specific Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1.	26PAU5DA	Financial Management
2.	26PAU5DB	Industrial Law
3.	26PAU5DC	Human Resource Management

Semester VI (Discipline Specific Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1.	26PAU6DA	Strategic Management
2.	26PAU6DB	Corporate Law
3.	26PAU6DC	Organisational Behavior

Semester VI (Discipline Specific Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1.	26PAU6DD	Accounting Standards
2.	26PAU6DE	Business Ethics
3.	26PAU6DF	Industrial Relations and Labour Law

GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course Semester V (GE)

S.No.	Course Code	Course Name
1	26PAU5GP	Commercial Practices (Non-Lab Practical)

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S.No.	Course Code	Course Name
1	26PAUSSA	Entrepreneurship and Start-up
2	26PAUSSB	Fundamentals of Insurance

MOOC (NPTEL / SWAYAM / SPOKEN TUTORIAL)

The following are the online course offered: Please refer the following link to select the courses

- www.swayam.com
- www.nptel.com
- www.spokentutorial .org.

M. Rsto 02/04/2026

BoS Chairman/HoD
Department of Commerce (PA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 21st 02.04.26	AC -	GB -

Semester – I CORE I: PRINCIPLES OF ACCOUNTANCY							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26PAU1CA	PRINCIPLES OF ACCOUNTANCY	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • the basic concepts and conventions of accounting, prepare the trial balance and final accounts. • the entries of rectification of errors and recording transactions relating to bills of exchange, accounting for consignment and joint ventures. • the knowledge about preparation of bank reconciliation statement & financial statements of Not-for-Profit organizations.
Prerequisite	Knowledge on Fundamentals of Accounting

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Understand the fundamental accounting concepts, convention and recording business transactions.	K2
CO2	Prepare the final accounts of sole traders and rectify the errors through journal entries and Suspense Account.	K3
CO3	Analyse and apply the concepts of Bills of Exchange, promissory notes and record the transactions relating to bills.	K4
CO4	Evaluate and interpret accounting methods of recording consignment and Joint Venture transactions.	K5
CO5	Evaluate and interpret financial information of Not-for-Profit Organizations and preparation of Bank Reconciliation Statements..	K5

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	M	S	S

26PAU1CA	PRINCIPLES OF ACCOUNTANCY

Syllabus

Unit	Content	Hrs	Resources
I	**Introduction to Accounting** Accounting – Definition – Objectives – Functions – Advantages – Limitations – Types of Accounts – Basis of Accounting – Accounting Principles: Accounting Concepts and Conventions – Accounting Equation – Journal – Ledger – Subsidiary books – Trial balance – Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities.	9	Text Book
II	**Final Accounts of Sole Traders & Rectification of Errors** Final Accounts of Sole Traders: Trading Account, Profit and Loss Account, Balance sheet – Adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on Creditors, Loss of Stock by Fire and Manager's Commission. Rectification of Errors: Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Case Study on Final Accounts.	9	Text Book
III	**Bills of Exchange** Definition – Features – Advantages – Types – Promissory Notes – Definition – Features – Bill of Exchange Vs. Promissory Note – Recording transactions relating to bills – Retiring of bill under rebate – Dishonor of a Bill – Renewal of Bill – Insolvency – Accommodation Bills. Case Study on Bills of Exchange.	9	Text Book
IV	**Accounting for Consignments & Joint Ventures** Accounting for Consignments: Meaning – Consignment Vs. Sale – Invoice Vs. Account Sales – Accounting treatment in the books of the Consignor and Consignee – Goods sent on consignment at cost and at Invoice price. Accounting for Joint Ventures: Meaning – Characteristics – Joint Venture Vs. Consignment – Joint Venture Vs. Partnership – Methods of Recording Joint Venture Transactions: when a separate set of books is kept, when separate set of books is not kept.	12	Text Book
V	**Bank Reconciliation Statement & Financial Statements of Not-for-Profit Organizations** Bank Reconciliation Statement: Need – Meaning – Reasons for the difference in two balances – Advantages – Preparation of Bank Reconciliation Statement. Financial Statements of Not-for-Profit Organizations: Meaning – Receipt and Payment Account Vs. Income and Expenditure	9	Text Book

	Account – Profit and Loss Account Vs. Income and Expenditure Account – Preparation of Receipt and Payment Account, Income and Expenditure Account and Preparation of Balance sheet. Case Study on Not-for-Profit Organisations.		
	Total	**48**	

	Note: Distribution of Marks: The question paper shall cover 20% theory and 80% problems Case studies related to the above topics to be discussed (Examined Internal only)

Text book	1.	Jain,S.P., and Narang, K.L 2021, "Advanced Accountancy - Principles of Accounting Including GST Volume I", Twentieth Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy,T.S. and Murthy,A. 2023, "Financial Accounting", [Seventh Revised Edition] Margham Publications, Chennai.
Reference Books	1.	Foundation Course Study Material - The Institute of Chartered Accountants of India, "Accounting", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi
	2.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Financial and Cost Accounting", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata
	3.	Shukla M.C Grewal T. S, Gupta S.C, 2022, "Advanced Accounts", Volume I, Nineteenth Edition, S.Chand & Company Pvt. Ltd, New Delhi.
	4.	Hanif and Mukherjee., 2019. "Modern Accountancy, Volume I, Third Edition, Tata McgrawHill Publishing Co. Ltd., New Delhi.

Journal and Magazines	Indian Accounting Association
E-Resources and Website	https://boslive.icai.org/sm_chapter_details.php?p_id=1&m_id=1 https://boslive.icai.org/sm_chapter_details.php?p_id=1&m_id=2 https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development

SEMESTER – I CORE II: COMMERCIAL LAW							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26PAU1CB	COMMERCIAL LAW	CORE	36	-	-	3

Preamble	This course has been designed for students to learn and understand • the Indian Contract Act, 1872. • the Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 • the Sale of Goods Act, 1930.
Prerequisite	Knowledge on concepts and provisions of Commercial Law

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic elements of contract and its classification	K2
CO2	Apply the principles relating to performance of contracts, breach of contracts, and contingent contracts.	K3
CO3	Analyze the various special contracts	K4
CO4	Evaluate the provisions of the Indian Partnership Act and Limited Liability Partnership Act.	K5
CO5	Assess the provisions of the Sale of Goods Act.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	M	S	S	S	M
CO5	M	S	S	S	S

26PAU1CB	COMMERCIAL LAW

Syllabus

Unit	Content	Hrs	Resources
I	**Indian Contract Act, 1872** Definition - Essential Elements of a Contract - Types of Contract - **Offer:** Meaning - Definition - Essentials - Types - Classification - Legal Rules. **Acceptance:** Legal Rules. **Consideration:** Definition - Legal Rules - Stranger to Contract - A Contract without consideration is void-exceptions. Capacity to Contract - **Free Consent:** Definition - Elements. Legality of Object and Consideration - Void Agreements.	6	Text Book
II	**Performance of Contract** Meaning, Types, Devolution of Joint liabilities, Rights of Joint Promisees, Time and Place of Performance, Reciprocal Promises. Discharge of Contract: Modes. **Breach of Contract:** Types, Remedies for Breach of Contract - **Contingent Contract:** Definition - Essentials - Rules - Wagering Agreement Vs. Contingent Contract. **Quasi Contract:** Meaning - Features - Types. Case Study on Breach of Contract.	6	Text Book
III	**Special Contracts** Contract of **Indemnity** - Essentials - Rights - Contract of **Guarantee** - Essentials - Types - Contract of Indemnity Vs. Contract of Guarantee - Extent of Surety's Liability - Discharge of Surety - Rights of Surety. **Bailment:** Essential Elements - Types - Duties and Rights of Bailor and Bailee - Termination of Bailment - Right of Lien. **Pledge:** Essentials - Rights and Duties of Pawnee and Pawnor - Pledge by Non-Owners - Bailment Vs. Pledge. **Agency:** Creation of Agency - Extent of Agents' Authority - Sub-Agent - Substituted Agent - Duties and Obligations of an Agent - Rights of an Agent - Personal Liability of an agent to third parties - Termination of Agency. Case Study on Bailment.	7	Text Book
IV	**Partnership Act and Limited Liability Partnership Act** **Indian Partnership Act, 1932:** Nature of Partnership: Definitions - Elements - Partnership Distinguished from other forms of organisation - Kinds of Partnership - Types of partners. Relations of Partners: Rights and Duties of Partner - Reconstitution of firms - Registration and Dissolution of a firm: Registration of firms, Consequences of Non-registration, Dissolution of firm, Modes of Dissolution, Consequences of Dissolution. **Limited Liability Partnership Act, 2008:** Meaning - Definitions - Characteristics - Advantages - Incorporation of	10	Text Book

	LLP – Difference with other forms of organisations. Case Study on Limited Liability Partnership Act.		
V	**Sale of Goods Act, 1930** Definitions – Sale and Agreement to Sell – Formation of the Contract of Sale – Essential Conditions of a Contract of sale – Conditions and Warranties: Express and Implies Conditions and Warranties – Doctrine of Caveat Emptor: Exceptions – Transfer of Ownership and Delivery of Goods – Rights of Unpaid Seller.	7	Text Book
	Total	**36**	

	Note: Case studies related to the above topics to be discussed (Examined Internal only)

Text book	1.	Kapoor N.D, 2024, "Elements of Mercantile Law", 39th Revised Edition, Sultan Chand and Sons, New Delhi.
	2.	Balachandran V and Thothadri S, 2022, "Business Law", 4th Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai.
Reference Books	1.	Foundation Course Study Material - The Institute of Chartered Accountants of India, "Business Law", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi.
	2.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Business Law and Business Communication", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata
	3.	Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, Sultan Chand & Co., New Delhi.
	4.	Gulshan S.S, 2018, "Business Law", 19th Edition, New age International, New Delhi.

Journal and Magazines	Journal of Business Law | Thomson Reuters
E-Resources and Website	https://boslive.icai.org/sm_module.php?module=90 https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations

Semester – I CORE III: EXECUTIVE BUSINESS COMMUNICATION							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26PAU1CC	EXECUTIVE BUSINESS COMMUNICATION	CORE	36	-	-	3

Preamble	This course has been designed for students to learn and understand • the business communication process and its types • the effective correspondence with banking, insurance and agencies • the company secretarial correspondence and employment related communications
Prerequisite	Knowledge on Business Correspondence

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Outline the importance of effective business communication and its types.	K2
CO2	Apply the principles and techniques of business correspondence to draft effective business letters	K3
CO3	Analyze various forms of banking, Insurance and Agency correspondence and evaluate their application in business communication.	K4
CO4	Evaluate the effectiveness of various types of secretarial correspondence, Business Reports by assessing their preparation process, structure and characteristics	K5
CO5	Assess the effectiveness of job application letters, resumes, interview techniques, speeches, and presentation skills	K5

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	M	S	M	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

26PAU1CC	EXECUTIVE BUSINESS COMMUNICATION

Syllabus

Unit	Content	Hrs	Resources
I	**Business Communication** Meaning – Importance of Effective Business Communication – Process of Communication – Types of Business Communication: Formal, Informal, Verbal, Non-verbal, Written, Vertical, Horizontal, Diagonal, Upward, Downward, Lateral and Internet based Business Communication – Do's and Don'ts of Communication through Social Media – Modern Communication Methods – Barriers to Business Communication – Overcome Communication Barriers – Legal Aspects of Business Communication.	8	Text Book
II	**Business Correspondence** Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout. Enquiries and Replies – Offer and Quotation – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Circular Letters – Sales Letters. Case Study on Business Correspondence	7	Text Book
III	**Banking and Insurance Correspondence** Banking Correspondence: Correspondence with Customer, Head Office and Other Banks. Insurance Correspondence: Fire, Accident, Marine and Life Insurance. Agency Correspondence: Kinds. Case Study on Banking Correspondence	7	Text Book
IV	**Company Secretarial Correspondence** Duties of Secretary – Classification of Secretarial Correspondence – Proposals, Agenda and Minutes. Report Writing: Types of Business Reports – Steps for Preparing a Report – Organisation of a Report – Characteristics of Good Report – Traps to avoid while writing report. Case Study on Secretarial Correspondence	7	Text Book
V	**Employment Related Correspondence** Job Application Letters: Content, Preparation of Resume. Interview: Techniques of various types of Interview. Speeches: Characteristics of a good speech. Presentation Skills: Stages of Successful Presentation.	7	Text Book
	Total	36	

	Note: Case studies related to the above topics to be discussed (Examined Internal only)

Text book	1.	Rajendra Pal & J.S. Korlahalli, 2021, "Essentials of Business Communication", 13th Edition, Sultan Chand & Sons, New Delhi.
	2.	Ramesh, MS, & C. C, 2022, Pattanshetti, "Business Communication", R.Chand & Co, New Delhi.
Reference Books	1.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Business Law and Business Communication", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata.
	2.	Datta D.L. Dr. Sarada Prasad Datta, 2025, " E Commerce & Business Communication, Pearson Publications, New Delhi.
	3.	Asha Kaul, 2025," Business Communication", Third Edition, PHI Learning, New Delhi.
	4.	Neera Jain, Shoma Mukherji, 2025, "Effective Business Communication" McGraw Hill, Newyork.

Journal and Magazines	International Journal of Business Communication
E-Resources and Website	https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development

Semester - I CORE PRACTICAL - I: ADVANCED SPREADSHEET							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26PAU1CP	ADVANCED SPREADSHEET	CORE PRACTICAL	-	-	48	2

Preamble	This course has been designed for students to learn and understand • Knowledge on basic excel exercises • Practical Knowledge on advanced excel exercises • Knowledge on Power and Financial Functions.
Prerequisite	Knowledge on Spreadsheet Software

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Understand basic excel exercises with conditional formatting.	K2
CO2	Create the different charts and pivot tables and advanced filtering.	K3
CO3	Calculate Net Present Value and Internal Rate of Return	K4
CO4	Construct bank loan statement by using PMT and IPMT	K5
CO5	Implement Power and Financial Functions	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	M	M	S	M

26PAU1CP	ADVANCED SPREADSHEET

S.No	List of Programs
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	Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.
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	Formulas and Functions: Average, MAX & MIN, COUNT, UPPER, LOWER, PROPER, LEFT, RIGHT, FIND, DAY, MONTH & YEAR.
5	Creating Pivot Table to analyse the sales report.
6	Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
7	Filter: Number and Text Filter, Data Filter, Data Form, Remove Duplicates, Outlining Data and Advanced filtering with Multi Criteria-including V Lookup and H Lookup.
8	Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.
9	Prepare Bank Loan Statement by using PMT and IPMT Functions.
10	Calculation of depreciation by using Financial Functions.
11	Prepare Sales Report by using Power Functions (Count IF & Sum IF).
12	Basic concepts related with user defined Macros by automating recording a Macro.

Texk Books	1.	Paul McFedries , 2023, "Microsoft Excel Formulas and Functions ", 1st Edition, Pearson Education.
	2.	Ritu Arora (Author), 2015, "Mastering Advanced Excel, BPB Publications.

Learning Method	Demonstration/ Hands on Experiments

Focus of the Course	Skill Development/ Employability

Semester – I IDC: BUSINESS MATHEMATICS AND STATISTICS							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26MTU1IE	BUSINESS MATHEMATICS AND STATISTICS	IDC	48	-	-	4

Preamble	This course has been designed for students to learn and understand • the characteristics of probability distributions • the basic concept of sequence and series • the various forms of representing data
Prerequisite	Knowledge on Basic Mathematics

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Recall fundamental concepts of set theory and basic terminology	K1
CO2	Apply permutation and combination techniques to solve business and decision-making problems	K3
CO3	Analyze relationships between different progressions and their practical implications	K4
CO4	Explain the importance, limitations, and guidelines of graphical representation	K2
CO5	Evaluate and interpret probabilistic models for decision-making under uncertainty	K5

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	M
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

26MTU1IE	IDC: BUSINESS MATHEMATICS AND STATISTICS

Syllabus

Unit	Content	Hrs	Resources
I	**Theory of sets and its business applications** Theory of sets and its business applications - Set theory - representation of sets – union, intersection and complement – subset – null set – difference of a set - De Morgan's law-universal set - basic operations - Cartesian products - laws of set algebra - cardinal numbers - Venn diagram - business applications.	10	Text Book 1
II	**Ratio, Permutation and Combination** Ratio, Permutation & Combination - Ratio – proportion - types – ratio, proportion and its type of comparison - variations – percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group. Fundamental counting principle – factorial – permutation - restricted permutation - circular permutations - combination - restricted combinations - division into groups – mixed problems on permutation and combination.	8	Text Book 1
III	**Sequence and Series - Its application to business** Sequence and Series - Its application to business - General idea and different types of sequences - kinds of sequence - arithmetic and geometric means - arithmetic progression-geometric progression - harmonic progression.	8	Text Book 1
IV	**Graphic and Diagrammatic Presentation of Data** Introduction – importance of Graphic and Diagrammatic presentation – limitations – guidelines in presenting data – type of Graph or Diagram to be used – Graphic Devices – One-dimensional and Two-dimensional diagrams – Circular or Pie diagrams – three-dimensional diagrams – Pictograms – Cartograms – choice of a Suitable Diagram.	10	Text Book 2
V	**Probability Distribution** Introduction – Random variables –Binomial Distribution – necessary condition – mean and standard deviation –Poisson distribution –Poisson probability table - Poisson Distribution as an approximation of Binomial Distribution –normal distribution – characteristics – standard normal probability table – approximation to Binomial Distribution.	12	Text Book 2
	Total	48	

Ratio
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Text book	1.	Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi (Unit - I, II, III).
	2.	Beri GC, 2011, "Business Statistics", Third Edition, McGraw Hill Education Private Limited, New Delhi. (Unit - IV, V)
Reference Books	1.	Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi
	2.	Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	3.	**Foundation Course Study Material - The Institute of Chartered Accountants of India**, "Quantitative Aptitude", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi.
	4.	**Foundation Course Study Notes - The Institute of Cost Accountants of India**, " Fundamentals of Business Mathematics and Statistics", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata.

Journal and Magazines	https://www.worldscientific.com/worldscinet/bms
E-Resources and Website	Matrices: Definition, Properties, Types, Formulas, and Examples (geeksforgeeks.org) https://nptel.ac.in https://boslive.icai.org/sm_module.php?module=91 https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper_3_27_08_2024_Revised.pdf

Learning Method	Chalk and Talk/Assignment/Seminar

Focus of the Course	Skill Development/ Employability

M. Jyothi 02/04/2026
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APPROVED		
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