



**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE AND SCIENCE (AUTONOMOUS)**

NAAC Reaccredited 'B++' Grade



Affiliated to the

UNIVERSITY OF MUMBAI

Program: Bachelor of Commerce (Accounting and Finance)

F.Y.B. Com (Accounting and Finance)

Semester I and II

**Choice Based Credit System (CBCS) with
effect from the Academic year 2025-2026**

Academic Council No:

Agenda No

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

NEP 2020

Sr. No.	Heading	Particulars	
1	Title of program O: _____ A	A	U.G. Certificate in B. Com. (Accounting and Finance)
	O: _____ B	B	U.G. Diploma in B. Com. (Accounting and Finance)
	O: _____ C	C	Bachelor of Commerce (Accounting and Finance)
	O: _____ D	D	Bachelor of Commerce (Accounting and Finance) (Hons.)
	O: _____ E	E	Bachelor of Commerce ((Accounting and Finance) (Hons. with Research)
2	Eligibility O: _____ A	A	12 th Passed OR Passed Equivalent Academic Level 4.0
	O: _____ B	B	Under Graduate Certificate in (Accounting and Finance) OR Passed Equivalent Academic Level 4.5
	O: _____ C	C	Under Graduate Diploma in (Accounting and Finance) OR Passed Equivalent Academic Level 5.0
	O: _____ D	D	Bachelor of Commerce((Accounting and Finance) with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
	O: _____ E	E	Bachelor of Commerce (Accounting and Finance) with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5
3	Duration of program R: _____	A	One Year

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		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity R: _____	60	
5	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	R: _____ Standards of Passing	40%	
7	Credit Structure Sem. I - R: _____ A Sem. II - R: _____ B	Attached herewith	
	Credit Structure Sem. III - R: _____ C Sem. IV - R: _____ D		
	Credit Structure Sem. V - R: _____ E Sem. VI - R: _____ F		
8	Semesters	A - Sem I & II B - Sem III & IV C - Sem V & VI D - Sem VII & VIII E - Sem VII & VIII	
9	Program Academic Level	A – 4.5 B – 5.0 C – 5.5 D – 6.0 E – 6.0	

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10	Pattern	Semester
11	Status	New
12	To be implemented from Academic Year Progressively	From Academic Year: 2025-26

Preamble

1. Introduction

The complexities of the 21st-century business world demand a new kind of professionalism, and a Bachelor of Commerce (B.Com.) in Accounting and Finance program equips learners with the skills to excel on a global stage. This degree goes beyond basic accounting by focusing on the international landscape. Learners will gain a strong foundation in international accounting standards, financial regulations, and currency fluctuations, making learners an asset in a globalised marketplace. Furthermore, the program sharpens learner's data analysis skills, crucial for interpreting financial information, generating reports, and using accounting software – all essential for informed decision-making on a global scale.

2. Aims and Objectives

1. To prepare graduates for successful careers in accounting, finance, and related fields on a global scale.
2. Equip learners with a comprehensive understanding of accounting principles, financial management, cost accounting, taxation, and financial analysis.
3. Foster awareness of ethical and sustainable practices in global business operations.
4. Cultivate critical thinking and decision-making abilities for sound financial judgment in a global context.
5. Prepare students for pursuing professional certifications in accounting and finance (e.g., CA, CPA, CFA).

3. Program Outcomes

By the end of the B.Com. (Accounting and Finance) program, students will be able to:

PO 1 : Comprehend Core Concepts of Commerce and Finance

Gain a comprehensive understanding of accounting principles, financial systems, cost and management accounting, taxation, and economic theories essential for business decision-making.

PO 2 : Demonstrate Professional Skills and Ethical Values

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Apply vocational, technological, and ethical knowledge in real-world scenarios, including the use of digital tools like Tally, ITR filing systems, and ethical conduct in business environments.

PO 3 : Analyze and Interpret Financial Information

Develop the ability to read, analyze, and interpret financial statements and reports, and use them for strategic planning, control, and investment decisions.

PO 4 : Communicate Effectively in Business Environments

Exhibit strong written and oral communication skills essential for business interaction, reporting, and negotiations across diverse audiences and platforms.

PO 5 : Engage in Lifelong Learning and Community Development

Demonstrate a commitment to continuous skill development, community service, and adapting to technological and regulatory changes in the finance sector.

Program Specific Outcomes

PSO1: Apply Accounting and Financial Tools in Practical Scenarios

Utilise knowledge of Financial Accounting, Cost Accounting, and Management Accounting to solve real-time business and financial problems.

PSO2: Perform Tax Computations and Filing Efficiently

Acquire hands-on experience in Direct and Indirect Taxation, including computation, documentation, and e-filing through practical labs and certified modules.

PSO3: Use Financial Software and ERP Tools Effectively

Operate accounting software like Tally ERP, manage ledgers, vouchers, and financial reports digitally, enhancing employability in modern accounting environments.

PSO4: Understand the Regulatory and Financial Environment

Analyse the structure and functioning of the Indian Financial System, including roles of SEBI, RBI, financial markets, and their influence on commerce.

PSO5: Demonstrate Interdisciplinary and Social Skills

Integrate knowledge from commerce, economics, ethics, and digital behavior to contribute responsibly to business and society, as reinforced by projects like Field Work and Community Engagement.

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Program: B.Com (Accounting and Finance)				Semester: I	
Course: Financial Accounting-I				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. Apply Regulatory Accounting Standards Demonstrate understanding of the purpose and application of Accounting Standards issued by ICAI, particularly AS-1 (Disclosure of Accounting Policies) and AS-2 (Valuation of Inventories), ensuring standardized and ethical financial reporting. 2. Preparation and Analysis of Financial Statements Acquire the ability to prepare final accounts (Trading, Profit & Loss Account, and Balance Sheet) for sole proprietors and understand the impact of adjustments on financial performance and position. 3. Department-wise Financial Reporting Understand the principles of Departmental Accounting, including the apportionment of common expenses, and evaluate the financial performance of individual departments for better decision-making. 4. Application of Specialized Accounting Methods Demonstrate the ability to account for hire purchase transactions, including recognition of interest, asset ownership transfer, and repossession, in accordance with appropriate accounting principles. 5. Ethical and Transparent Accounting Practices Incorporate ethical principles and professional standards in the preparation and presentation of financial information. 6. Analytical and Decision-Making Skills Analyze financial data and apply accounting knowledge to solve real-world business problems effectively. 					

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Course Outcomes:

CO1: Accounting Standards and Inventory Valuation

Explain the objectives and scope of accounting standards issued by ICAI and apply AS-2 in valuing inventories using FIFO, LIFO, and weighted average methods.

CO2: Final Accounts

Prepare the final accounts of a sole proprietor, including Trading, Profit & Loss Account, and Balance Sheet, incorporating necessary adjustments.

CO3: Departmental Accounts

Record and prepare departmental accounts with accurate allocation and apportionment of expenses, and analyze departmental profitability.

CO4: Hire Purchase Accounting

Apply accounting treatment for hire purchase transactions, including interest calculation, asset recognition, repossession, and ledger entries for both purchaser and seller.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
Total		60

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Unit	Topic	No. of Hours/ Credits
Module 1 Accounting Standards Issued by ICAI and Inventory Valuation	<ul style="list-style-type: none"> • Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS - 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS - 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations • Inventory Valuation <ul style="list-style-type: none"> • Meaning of Inventories • Cost for Inventory Valuation • Inventory Systems: Periodic Inventory System and • Perpetual Inventory System /Evaluation: Meaning and • Importance • Methods of Stock Valuation as per AS - 2 • FIFO and Weighted Average Method • Computation of Valuation of Inventory as on Balance Sheet Date: • If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet AS - 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure <ul style="list-style-type: none"> • International Financial Reporting Standards (IFRS): Introduction to IFRS • Introduction of IND AS 	15

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<p>Module 2 Final Accounts</p>	<p>Expenditure: a) Capital (b) Revenue</p> <p>Receipts: a) Capital (b) Revenue</p> <ul style="list-style-type: none"> • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm) 	<p>15</p>
<p>Module 3 Departmental Accounts</p>	<ul style="list-style-type: none"> • Introduction • Basis of Allocation of Expenses and Incomes / Receipts Inter-Departmental Transfer: At Cost Price and Invoice Price • Stock Reserve • Departmental Trading and Profit and Loss Account and Balance Sheet 	<p>15</p>
<p>Module 4 Accounting for Hire Purchase</p>	<ul style="list-style-type: none"> • Introduction • Calculation of Interest • Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price • Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price) 	<p>15</p>

Reference Books:

- Accounting Standards” by D.S. Rawat
- Financial Accounting” by T.S. Grewal
- Financial Accounting” by R.L. Gupta & V.K. Gupta

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Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analys is)	PO4 (Commun ication Skills)	PO5 (Lifelong Learning & Communi ty)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdiscipl inary & Social Skills)
CO										
CO1	3	1	3	1	2	3	1	2	3	2
CO2	3	1	3	1	2	3	1	2	3	2
CO 3	3	1	3	1	2	3	1	2	3	2
CO 4	3	1	3	1	2	3	1	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Accounting and Finance)				Semester: I	
Course: COST ACCOUNTING - I				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. To acquaint students with the importance of Cost Accounting 2. To provide an in-depth study of the Cost Accounting Principles and Techniques for the identification, analysis and classification of cost components 3. To give knowledge on the methods by which the cost of various products and services is computed and to facilitate managerial decision making. 					
Course Outcomes:					
After completing this course, students will have the knowledge and skills to					
CO1: Explain the meaning, scope, objectives, and importance of cost accounting, and distinguish between cost accounting and financial accounting.					
CO2: Identify and define core cost accounting concepts such as cost object, cost centre, cost unit, and classify costs based on different criteria.					
CO3: Prepare cost sheets and estimated cost sheets to determine total and per-unit costs for various business operations.					
CO4: Reconcile cost accounting records with financial accounting records through practical problems on cost and financial account reconciliation.					
Pedagogy:					
Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Cost Accounting				5
2	Classification of Costs and Cost Sheet				15
3	Reconciliation of Cost and Financial Accounts				10
Total					30

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Unit	Topic	No. of Hours/Credits
Module 1 Introduction to Cost Accounting	<ul style="list-style-type: none"> • Meaning, Scope, Objectives and Importance of Cost Accounting; Comparison of Cost Accounting with Financial Accounting • Concepts of Cost, Costing, Cost Accounting, Cost Object, Cost Unit, Cost Centre • Cost Control and Cost Reduction; • Classification of Costs on various bases. 	05
Module 2 Classification of Costs and Cost Sheet	<ul style="list-style-type: none"> • Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre • Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes <p>Note: Problems on Preparation of Cost Sheet and Estimated Cost Sheet</p>	15
Module 3 Reconciliation of Cost and Financial Accounts	<ul style="list-style-type: none"> • Problems Based on the Reconciliation of Cost and Financial Accounts 	10

Reference Books:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by Jawaharlal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	1	2	1	2	3	1	1	2	2
CO2	3	1	2	1	2	3	1	1	2	2
CO 3	3	1	3	1	2	3	1	2	3	2
CO 4	3	1	3	1	2	3	1	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Accounting and Finance)				Semester: I	
Course: ECONOMICS- I				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To understand the scope and importance of Business Economics. 2. To explain the basic Economic principles like opportunity cost, marginal and incremental analysis to make informed decisions. 3. To understand demand and supply functions, elasticity and equilibrium. 4. To understand the production and cost concepts to optimize business outcomes. 5. To recognize the characteristics of perfection competition, Monopoly, Monopolistic competition and Oligopoly. 6. To understand and apply various cost concepts including Fixed, variable and Marginal costs. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Appreciate the economic concept and economic principles to analyse problems and make informed decisions.					
CO2: Understand the demand and supply functions along with elasticity and equilibrium.					
CO3: Utilise the production and cost concepts to optimise business outcomes.					
CO4: Learner will be able to identify different market structures and be able to calculate market-related problems and their degree of influence.					
Pedagogy:					
Case studies, Role Play & Mock Summits, Fishbowl Discussions, Socratic Seminars, Kahoot / Quizizz, Padlet, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction				15
2	Demand Analysis				15
3	Production Function and Cost Concepts				15
4	Market Structure- Perfect competition, monopoly, Monopolistic and Oligopoly				15
Total					60

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Unit	Topic	No. of Hours/ Credits
Module 1 Introduction	<ul style="list-style-type: none"> • Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. • Basic economic relations -functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making. • The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium 	15
Module 2 Demand Analysis	<ul style="list-style-type: none"> • Demand Function - nature of demand curve under different markets • Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts • Demand estimation and forecasting: Meaning and significance - methods of demand estimation: survey and statistical methods 	15
Module 3 Production Function and Cost Concepts	<ul style="list-style-type: none"> • Production function: short run analysis with Law of Variable Proportions, Law of Returns to scale. • Producer's equilibrium- Isoquants, Economies and diseconomies of Scale. • Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost. • Numerical problems on Production, cost and Revenue. 	15
Module 4 Market Structure- Perfect competition, monopoly, Monopolistic and Oligopoly	<ul style="list-style-type: none"> • Perfect competition- Features, Short run and long run equilibrium of a competitive firm and of industry • Monopoly - Features, short run and long- run equilibrium of a firm, Monopolistic competition- Features, short run and long- run equilibrium of a firm, Role of advertising • Oligopolistic markets- key attributes of oligopoly - Collusive and non-collusive, Price rigidity - Cartels and price leadership models 	15

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Reference Books :

- Mehta, P.L.: Managerial Economics- Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Gregory Mankiw, Principles of Economics, Thomson South western (2002)
- Hirchey, M., Managerial Economics, Thomson south western (2003)
- Samuelson & Nordhas.: Economics(Tata McGraw hills, New Delhi, 2002)

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	2	3	1	1	1	2	0	3	3
CO2	3	0	2	2	1	1	2	0	1	1
CO 3	3	0	2	2	2	3	2	0	1	1
CO 4	3	0	3	2	2	3	2	0	1	1

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Accounting and Finance)				Semester: I	
Course: Vocational Skills in Accounting and Finance Paper - I (Introduction to Financial Functions)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Mark s - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. To familiarize learners with the Excel interface and basic functions. 2. To enable learners to use Excel for arithmetic operations, data analysis and formatting. 3. To introduce learners to financial functions manually and in excel. 					
Learning Outcomes:					
On successful completion of the course,					
CO1	Learners will proficiently navigate the Excel interface, utilizing tabs and functions effectively.				
CO2	Learners will be able to perform arithmetic operations and data analysis tasks using Excel, enhancing their analytical skills.				
CO3	Learners will be able to use Excel functions for financial calculations, enhancing their financial analysis and decision-making capabilities.				
Pedagogy:					
Live Demos, Guided Worksheets, Simulations, Screencasts / Videos, Quizzes					
Outline of Syllabus:					
Module	Description				No of Hours
1	Excel Basics				15
2	Financial Functions in Excel				15
Total					30

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Unit	Topic	No. of Hours/Credits
Module 1 Excel Basics	<ul style="list-style-type: none"> • Introduction to Excel • Understanding the Excel interface: Tabs and its function. • Basic Excel functions and formulas: Arithmetic Operations, SUM Function, Average Function, MAX/MIN Function, Count Function. • Use of Artificial Intelligence Tool for generating formulas and custom formatting. • Formatting in Excel: Table, Rows and Layout. 	15
Module 2 Financial Functions in Excel	<ul style="list-style-type: none"> • Understanding financial functions: Present Value, Future Value, Net Present Value and Internal Rate of Return and its calculation manual and using excel. • Depreciation functions: Straight Line Depreciation and Reducing Balance method and its calculation manual and using excel. 	15

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required.)

Reference Books

- Quick course in Microsoft office - Joyce Cox, Polly Orban
- Office 2019 complete reference - Stephen L.Nelson
- Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
- Mastering Office 2013 - GimiCouster
- Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
- Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
- Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	1	3	1	2	1	1	2	3	1	1
CO2	1	3	3	2	1	3	2	3	1	1
CO 3	3	1	3	2	1	3	1	3	3	1

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Accounting and Finance)				Semester: I	
Course: Vocational Skills in Accounting and Finance Paper - II (Preparation of Financial Budgets)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. To introduce learners to the fundamentals and preparation of financial budgets. 2. To equip learners with the skills to set up excel worksheets and convert data from various sources into excel. 3. To train learners in the preparation of financial budgets using Excel, leveraging its functionalities for efficient data analysis. 4. To enable learners to analyze data, create Pivot tables, and generate charts to visualize budgetary information effectively. 					
Learning Outcomes:					
On successful completion of the course,					
CO1	Learners will be able to summarize, compare and contrast different components of financial budgets.				
CO2	Learners will acquire the skills to set up excel worksheets and import data from different sources, ensuring accuracy and efficiency in budget preparation.				
CO3	Learners will be proficient in preparing financial budgets using excel, utilizing its features for accurate calculations and data organization.				
CO4	Learners will be able to analyze budgetary data, create Pivot tables, and generate charts in excel to effectively visualize and interpret budget information.				
Pedagogy:					
Live Demos, Guided Worksheets, Simulations, Screencasts / Videos, Quizzes					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Financial Budgeting				15
2	Preparation of Budgets in Excel				15
Total					30

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Unit	Topic	No. of Hours/Credits
Module 1 Introduction to Financial Budgeting	<ul style="list-style-type: none"> • Understanding the concept of financial budgeting. • Importance and benefits of budgeting. • Types of budgets. • Preparation of Flexible Budget and Sales Budget manually. 	15
Module 2 Preparation of Budgets in Excel	<ul style="list-style-type: none"> • Setting up a worksheet or converting data from pictures into excel. • Preparation of Flexible Budget and Sales Budget in excel. • Analyse Data using Excel. • Prepare Pivot table and chart. 	15

(Note: The modules are to be taught with the help of the computer wherever practical exposure is required.)

Reference Books

- Introduction to Financial Planning by Indian Institute of Banking & Finance
- David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
- Hoiughton E.W. (1998) : Public Finance, Penguin, Baltimore
- Hajela T.N: Public Finance – Anne Books Pvt. Ltd
- Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
- Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
- Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO 2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	2	3	1	1	3	2	1	3	1
CO2	1	3	1	2	1	1	2	3	1	1
CO 3	3	3	3	2	1	3	2	3	3	1
CO 4	3	3	3	1	1	3	2	3	3	3

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: I	
Course: Business Communication Skills				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. Understand the fundamentals of communication, including its process, importance, and the role of feedback in ensuring effective workplace interaction.
2. Identify and utilize different channels (vertical, horizontal, grapevine) and methods (verbal, non-verbal) of communication, and evaluate the impact of digital tools like email and social media on modern workplace communication.
3. Develop professional communication skills through structured public speaking, presentations, and the ability to draft business documents such as resumes, application letters, emails, memos, and meeting correspondence.

Course Outcomes:

After studying this course students will be in position to :

CO 1 : Explain the concept, process, and significance of effective communication in the workplace, including traditional and digital communication channels.

CO2: Demonstrate the ability to communicate clearly and confidently through public speaking, presentations, and appropriate use of verbal and non-verbal methods.

CO3: Compose professional business documents and digital communications such as resumes, application letters, emails, memos, and meeting correspondence with clarity and correctness

Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Business Communication	15
2	Oral Communication and Business Correspondence	15
Total		30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Introduction to Business Communication	<ul style="list-style-type: none"> • Concept of Communication <ul style="list-style-type: none"> - Definition and meaning of Communication - Process of Communication - Need for Communication - Feedback • Communication at Workplace <ul style="list-style-type: none"> - Channels of Communication: Vertical, Horizontal, Grapevine - Methods of Communication: Verbal and Non-verbal • Impact of Digital Technology on Communication <ul style="list-style-type: none"> - Internet-enabled Communication; Email - Social Media: FaceBook, Twitter, Instagram, WhatsApp 	15
Module 2 Oral Communication and Business Correspondence	<ul style="list-style-type: none"> • Skills on Public speaking and Presentations • Letters and Business Correspondence <ul style="list-style-type: none"> -Application Letter and Resume -Interview Follow - up Letter -Letter of Resignation -Letter of Commendation (Appreciation) -Email Writing -Memo, Circular -Notice, Agenda, Minutes of Meetings 	15

Reference Books :

- Business Communication: Concepts, Cases and Applications"
Author: P. D. Chaturvedi & Mukesh Chaturvedi
Publisher: Pearson Education
- "Business Communication Today"
Author: Courtland L. Bovee & John V. Thill
Publisher: Pearson

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- "Essentials of Business Communication"
Author: Rajendra Pal & J.S. Korlahalli
Publisher: Sultan Chand & Sons

- "Effective Business Communication"
Author: Herta A. Murphy, Herbert W. Hildebrandt & Jane P. Thomas
Publisher: McGraw Hill Education

- "Business Communication"
Author: Meenakshi Raman & Prakash Singh
Publisher: Oxford University Press

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	2	2	1	3	2	1	0	2	1	3
CO2	1	1	1	3	3	1	0	1	1	3
CO 3	2	3	1	3	2	3	1	3	1	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: I	
Course: Environmental Systems and Management-I				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
2	-	-	2	20	30
<p>Learning Objectives:</p> <ol style="list-style-type: none"> To introduce students to fundamental environmental concepts including ecosystems, biodiversity, and the human-nature relationship. To sensitize students to the causes and consequences of environmental degradation and pollution. To develop awareness about global issues like climate change and the loss of biodiversity and their impact on commerce and society. To encourage students to understand the importance of environmental education and conservation in promoting sustainability. 					
<p>Course Outcomes: After studying this course students will be in position to :</p> <p>CO 1: Students will be able to explain the structure and function of ecosystems, and understand how energy flows through food chains and food webs.</p> <p>CO 2: Students will identify various types of environmental pollution and their sources, and suggest prevention and control strategies.</p> <p>CO 3: Students will analyze the factors contributing to biodiversity loss and describe the importance of conservation efforts.</p> <p>CO 4: Students will demonstrate an understanding of human impact on the environment, emphasizing the need for sustainable resource use and the role of environmental education in promoting sustainability.</p>					
<p>Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content</p>					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Environmental Concepts				15
2	Threats to the Environment				15
Total					30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Introduction to Environmental Concepts	<ul style="list-style-type: none"> ● Environment: Meaning and Components of Environment ● Ecosystem and Ecology: The Structure and Function of Ecosystem. Food chains and food webs as illustrations of energy flow and ecological balance. Real-life case studies that illustrate the impact of imbalance in the food chain ● Resources: Meaning, Classification (Renewable and Non-Renewable), Conservation of Natural Resources in a Sustainable Manner ● Human-Nature Relationship and Environmental Awareness: The changing role of humans in nature, from coexistence to exploitation. Importance of environmental education and awareness programs in organizations and among youth 	15
Module 2 Threats to the Environment	<ul style="list-style-type: none"> ● Loss of Biodiversity: Understanding biodiversity and its importance. Factors leading to Extinction of Species, Loss of Habitat, and Biodiversity Loss. Conservation efforts at global and local levels ● Degradation of Environment: Meaning, Causes and Effects ● Pollution: Meaning and Types of Pollution (Air, Water, Noise, Land, and Radio-active). Causes and Preventive Techniques ● Climate Change and Global Warming: Causes and its Impacts on ecosystems, agriculture, health, and global weather patterns 	15

Reference Books:

- Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
- Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
- Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
- World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision- Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 Lifelong Learning and Industry Readiness	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HR M Expertise)	PSO4 (Integrated Business Understanding)	PSO5 Applied Technology and Innovation)
CO1	2	2	1	3	1	1	2	1	1	1	1	1
CO2	1	3	1	3	1	1	3	2	1	1	2	1
CO3	1	2	1	3	1	1	3	2	1	1	2	1
CO4	1	2	2	3	1	2	3	2	1	2	3	1

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

AND GOVERNMENT AUTONOMOUS

SEMESTER II

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Financial Accounting-II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
<p>Learning Objectives:</p> <p>Fundamental Accounting Knowledge Develop comprehensive understanding of specialized accounting areas including incomplete records, consignment, branch, and fire insurance claims accounting.</p> <p>Practical Accounting Skills Apply accounting principles and methods to solve real-life business problems involving incomplete records and various accounting systems.</p> <p>Analytical and Problem-Solving Ability Analyze complex accounting scenarios and prepare accurate financial statements and reports.</p> <p>Ethical and Professional Standards Understand the importance of ethical considerations and compliance in accounting and financial reporting.</p> <p>Effective Communication of Financial Information Present accounting information clearly and effectively to support business decision-making.</p>					
<p>Course Outcomes:</p> <p>CO1: Accounting from Incomplete Records Develop the ability to reconstruct complete financial statements from incomplete records using the statement of affairs method and other techniques.</p> <p>CO2: Consignment Accounts Understand and prepare consignment accounts, including recording transactions related to goods sent on consignment, accounting for expenses, and commission calculations.</p> <p>CO3: Branch Accounts Prepare and maintain accounts for different types of branches (dependent and independent), including stock and debtors reconciliation and branch profit determination.</p> <p>CO4: Fire Insurance Claims Apply principles and methods to calculate and account for fire insurance claims, including claim for loss of stock and fixed assets, and accounting for partial and total loss</p>					

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Pedagogy: Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations		
Outline of Syllabus:		
Module	Description	No of Hours
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
Total		60

Unit	Topic	No. of Hours/Credits
Module 1 Accounting from Incomplete Records	<ul style="list-style-type: none"> • Introduction • Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method) 	15
Module 2 Consignment Accounts	<ul style="list-style-type: none"> • Accounting for Consignment Transactions • Valuation of Stock • Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	15
Module 3 Branch Accounts	<ul style="list-style-type: none"> • Meaning / Classification of Branches • Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	15

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Module 4 Fire Insurance Claims	<ul style="list-style-type: none"> • Computation of Loss of Stock by Fire • Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss 	15
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Reference Books:

- *Financial Accounting*” by T.S. Grewal — A detailed explanation of single-entry systems and converting incomplete records into complete accounts.
- *“Introduction to Accountancy”* by T.S. Grewal & S.C. Gupta — Good for beginners covering incomplete records with examples.
- *Advanced Accountancy Vol 1”* by S.N. Maheshwari & S.K. Maheshwari — Comprehensive treatment of consignment accounting with practical illustrations.
- *“Financial Accounting”* by P.C. Tulsian — Clear, concise examples on consignment and related accounting entries.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	1	3	1	2	3	1	1	3	2
CO2	3	1	2	1	2	3	1	1	2	2
CO 3	3	1	3	1	2	3	1	1	3	2
CO 4	3	1	3	1	2	3	1	1	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: COST ACCOUNTING – II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. To acquaint students with the importance of Cost Accounting
2. To provide an in-depth study of the Cost Accounting Principles and Techniques for the identification, analysis and classification of cost components
3. To give knowledge on the methods by which the cost of various products and services is computed and to facilitate managerial decision making.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1: Understand the classification and significance of material, labour, and overhead costs in cost accounting.

CO2: Apply appropriate methods to value material issues and control inventory.

CO3: Calculate Labour cost using various wage payment and incentive schemes.

CO4: Allocate, apportion, and absorb overheads using suitable methods.

CO5: Analyse cost information to identify inefficiencies and support managerial decisions.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Material Cost	10
2	Labour Cost	10
3	Overheads	10
Total		30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Material Cost	<ul style="list-style-type: none"> • Procurement Procedures – Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification • Inventory Control – Techniques of Fixing of Minimum, Maximum and Reorder Levels, Economic Order Quantity, ABC Classification, Stocktaking and Perpetual Inventory • Inventory Accounting <p>Note: Simple practical problems based on</p> <ol style="list-style-type: none"> a. Calculation of EOQ b. Raw Material Turnover Ratio c. Preparation of stock ledger and valuation of inventories, based on FIFO and Weighted average cost 	10
Module 2 Labour Cost	<ul style="list-style-type: none"> • Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives (Theory) • Efficiency Rating Procedures • Remuneration Systems and Incentive Schemes <p>Note: Simple practical problems based on: Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task</p>	10
Module 3	<ul style="list-style-type: none"> • Overheads: The Concept • Classification of overheads on different bases • Functional Analysis – Factory, Administration, Selling and Distribution, Behavioural Analysis – Fixed, Variable, Semi-Variable Cost • Departmentalization and apportionment of primary overheads and secondary overheads • Apportionment and Absorption of Overheads • Computation of overhead rates, including Machine overhead rates <p>Note : Simple practical problems</p>	10

Reference Books:

- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta

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- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	1	3	1	2	3	1	1	3	2
CO2	3	1	2	1	2	3	1	2	2	2
CO3	3	1	3	1	2	3	1	1	2	2
CO4	3	1	3	1	2	3	1	2	3	2
CO5	3	1	3	2	3	3	1	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Business Environment				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. To provide an overview to the students with the concepts involved in Business Environment.
2. To apply the basics of environment scanning skills which are imperative in Economics and Management.
3. To take well informed decisions in predictable and uncertain situations.

Course Outcomes

CO1: Demonstrate a clear understanding of the key components of the business environment, including economic, political, legal, social, and technological factors, and how they influence business decisions.

CO2: Apply environmental scanning techniques to assess and analyze internal and external factors that impact business operations, enabling strategic planning in both stable and dynamic market conditions.

CO3: Evaluate the role and impact of international institutions like GATT and WTO on global trade practices and develop the ability to make informed decisions in a globalized business environment.

Pedagogy:

Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Business Environment	15
2	International Environment	15
Total		30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
<p>Module 1</p> <p>Introduction to Business Environment</p>	<ul style="list-style-type: none"> • Business: Meaning, Definition, Nature & Scope, Types of Business Organizations. • Business Environment: Meaning, Characteristics, Scope and Significance • Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. • Introduction to Micro-Environment: Internal Environment: Value system, Mission, Objectives, Organizational, Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society • Introduction to Macro Components: (Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal) 	15
<p>Module 2</p> <p>International Environment</p>	<ul style="list-style-type: none"> • International Environment - Meaning • GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO. • Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model. • MNCs: Definition, meaning, merits, demerits, MNCs in India • FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India, Challenges faced by International Business. 	15

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Reference Books:

- *Strategic Planning for Corporate* by V.S. Ramaswamy and S. Namakumari was published by Macmillan India Limited in 1994 and was later reviewed in *The Journal of Entrepreneurship* in 1996.
- *Business and Society* by Lokanathan and Lakshmi Rajan was published by Emerald Publishers around the mid-1990s.
- *Economic Environment of Business* by M. Adhikary was published by Sultan Chand & Sons, likely in the early 2000s.
- *Essentials of Business Environment* by Aswathappa was published by Himalaya Publishing House, New Delhi, approximately around 2005.
- *Business Environment* by Francis Cherunilam was published by Himalaya Publishing House, New Delhi, around 2007.
- *Indian Economy* by Mishra and Puri was also published by Himalaya Publishing House, New Delhi, around 2008.
- *The International Business Environment* by Morrison J was published by Palgrave, likely around 2009.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	1	2	1	2	2	0	0	3	1
CO2	3	1	1	2	1	1	2	0	3	1
CO3	1	2	2	1	3	2	2	0	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: ECONOMICS- II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To understand macro-economic phenomena such as trade cycle, national income and economic growth. 2. To understand money demand, money supply and inflation. 3. To evaluate the effects of fiscal policy, monetary policy and trade policies on the economy. 4. To apply macro-economic theories, such as classical and keynesian approaches to real world economic issues. 					
Course Outcomes:					
<p>After completion of the course, learners would be able to:</p> <p>CO1: Learners will be able to explain and apply key macroeconomic concepts and theories. CO2: Understand the effects of economic policies and phenomena on the economy. CO3: Learners will develop critical thinking skills to analyze complex economic issues. CO4: Understand about domestic and international trade policy</p>					
Pedagogy:					
Case studies, Role Play & Mock Summits, Fishbowl Discussions, Socratic Seminars, Kahoot / Quizizz, Padlet, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Overview of Macroeconomics				15
2	Money, prices and Inflation				15
3	Public revenue, Public Expenditure and Debt				15
4	Macroeconomic Policies				15
Total					60

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/ Credits
Module 1 Overview of Macroeconomics	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure and its Importance- closed and open economy model, National Income- Concepts. • Trade Cycles: Features and Phases, Theory of Effective Demand, Consumption function. • Classical Macro economics : Say's law of Markets - Features, Implications and Criticism 	15
Module 2 Money, prices and Inflation	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest. • Money and prices : Quantity theory of money - Fisher's equation of exchange, Cambridge cash balance approach. • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation, Nature of inflation in a developing economy - policy measures to curb inflation-monetary policy and inflation targeting 	15
Module 3 Public revenue, Public Expenditure and Debt	<ul style="list-style-type: none"> • Sources of Public Revenue : tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect -Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Public Expenditure: Canons - classification - economic effects of public spending on production, consumption, distribution, employment and stabilization, Causes of public expenditure. • Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. • Public Debt : Classification - Burden of Debt Finance : Internal and External Public Debt and Fiscal Solvency 	15
Module 4 Macroeconomic Policies	<ul style="list-style-type: none"> • Monetary Policy- Meaning and Objectives, Tools, role of central bank and commercial banks in credit creation. • Fiscal Policy- Meaning and objectives, Tools, Types- Compensatory and Discretionary fiscal policy. • Trade policy- International Vs Domestic Trade- Free trade Vs Protectionism- For and against. • Foreign Exchange Market- Features, Functions and Dealers. 	15

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Reference Books :

- Mehta, P.L.: Managerial Economics- Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002)
- Hirchey.M., Managerial Economics, Thomson south western (2003)
- Samuelson & Nordhas.: Economics(Tata McGraw hills, New Delhi, 2002)

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	2	3	2	1	1	2	0	3	1
CO2	3	2	3	1	3	1	2	0	3	3
CO 3	3	2	3	1	3	1	2	0	3	3
CO 4	3	2	1	2	3	1	2	0	1	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Taxation - I (Direct Tax I)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. Understand and apply statutory definitions and fundamental tax concepts critical to direct taxation. 2. Analyze the basis of charge to income tax, including residential status and deemed income principles. 3. Accurately classify income under appropriate heads and apply exemptions, deductions, and computation techniques to determine gross total income. 					
Learning Outcomes:					
On successful completion of the course,					
CO1	Interpret key definitions under Section 2 of the Income Tax Act and explain their relevance in computing taxable income.				
CO2	Apply the provisions of Sections 3 to 9 to determine the residential status, previous year, and scope of total income.				
CO3	Identify and evaluate incomes exempt under Section 10 and their impact on total taxable income				
CO4	Compute taxable income under the heads: Salary, House Property, and Business or Profession, using relevant provisions and deductions.				
Pedagogy:					
Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Definitions u/s - 2, Basis of Charge and Exclusions from Total Income				15
2	Heads of Income				15
Total					30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Definitions u/s - 2, Basis of Charge and Exclusions from Total Income	<ul style="list-style-type: none"> ● Definitions u/s - 2: Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer ● Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income ● Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions. 	15
Module 2 Heads of Income	<ul style="list-style-type: none"> ● Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund ● Income From House Property : Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business 	15

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Reference Books

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	3	1	2	1	2	3	2	1	2	2
CO2	3	1	3	1	2	3	3	1	3	2
CO 3	3	1	3	1	2	3	3	1	3	2
CO 4	3	1	3	1	2	3	3	3	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Vocational Skills in Accounting and Finance Paper - III (Tally)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. Navigate and configure Tally ERP 9 using features like Gateway of Tally, F11, and F12, and manage security settings effectively. 2. Create and manage company profiles, ledgers, and accounting vouchers, maintaining accuracy and consistency in data entry. 3. Accurately record and reconcile financial transactions such as purchases, sales, bank entries, and adjustments using Tally's built-in tools and processes. 					
Learning Outcomes:					
On successful completion of the course,					
CO1	Understand and apply accounting concepts, principles, and the double-entry system through the Tally ERP 9 interface.				
CO2	Demonstrate proficiency in creating, altering, and managing company accounts and ledger masters using Tally ERP 9.				
CO3	Record and process various business transactions including vouchers, purchase/sales orders, debit/credit notes, and bank reconciliations within Tally ERP 9.				
Pedagogy:					
Live Demos, Guided Worksheets, Simulations, Screencasts / Videos, Quizzes					
Outline of Syllabus:					
Module	Description				No of Hours
1	User Interface and Company Management				15
2	Masters - Ledgers				15
Total					30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 User Interface and Company Management	<ul style="list-style-type: none"> • Introduction to Tally Software - Tally ERP 9, Accounts Types, Accounting rules, Accounting Principles, Double-entry system. • Gateway of Tally and User Interface - How to functionalize Tally ERP 9 and Concepts related to F11: Features, F12: Configurations, and setting up account heads. • Creating, Altering and Deleting a Company - Create or set up a Company in Tally ERP 9 and Security Control. 	15
Module 2 Masters - Ledgers	<ul style="list-style-type: none"> • Understanding Default Vouchers - Accounting Vouchers, classification of Vouchers, and Supporting Documents • Purchase Order Processing - Meaning, Procedure, Recording of Purchase Order and Purchase Invoice. • Sales Order Processing - Meaning, Procedure, Recording of Sales Order and Sales Invoice. • Debit and Credit Notes - Meaning, Accounting and Purpose, Bank Reconciliation - Cash Book, Bank Book, accounting and Purpose 	15

(Note: The modules are to be taught with the help of the computer wherever practical exposure is required.)

Online Reference resources:

1. dotnetinstitute.co.in
2. ncas.nirmalacollege.edu.in
3. acsmindia.com

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	2	3	1	2	3	1	2	3	2
CO2	3	3	2	1	2	3	1	3	2	2
CO3	3	3	3	1	2	3	2	3	3	2

Key for Mapping

- 0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Professional Communication Skills -				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. Understand the significance of effective business communication in professional environments, including the role of public relations, business etiquette, and digital communication.
2. Develop critical soft skills such as listening, group discussion, and interview techniques for workplace readiness and personal development.
3. Acquire the ability to compose structured and purpose-driven business correspondence and reports using correct format, tone, and etiquette.

Course Outcomes:

After studying this course, students will be in position to :

CO1: Describe the importance of public relations, effective listening, and business etiquette, and apply these concepts to real-life workplace situations.

CO2: Demonstrate key employability skills through effective participation in interviews and group discussions using appropriate verbal and non-verbal strategies.

CO3: Draft professional business letters and reports, including inquiry, complaint, sales, RTI letters, and formal reports, in line with modern business practices.

Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content

Outline of Syllabus:

Module	Description	No of Hours
1	Relevance of Business Communication	15
2	Business Correspondence	15
Total		30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Relevance of Business Communication	<ul style="list-style-type: none"> ● Public Relations-Meaning and Importance - Scope and Job Prospects in Public Relations ● Listening Skills - Meaning and Importance of Listening - Barriers to Good Listening - Tips to improve Listening Skills ● Interview Skills - Meaning - Types – Employment, Grievance, Exit - Interview Techniques -Interview Preparation on Part of a Candidate -Important Interview Questions ● Group Discussion - Features - Conduct - Limitations - Qualities required for success in a Group Discussion ● Business Etiquette - Meaning - Types – Office, Business Meeting, Mobile, Business Meals, Business Card and Handshake 	15
Module 2 Business Correspondence	<ul style="list-style-type: none"> ● Trade letters - Letter of Inquiry - Letter of Complaint - Sales Letter - RTI letter -Report Writing (types and format) 	15

Reference Books

- "Business Communication: Concepts, Cases and Applications" by P.D. Chaturvedi & Mukesh Chaturvedi . Publisher: Pearson Education
- "Business Communication" by Meenakshi Raman and Prakash Singh. Publisher: Oxford University Press .
- "Effective Business Communication" by Asha Kaul Publisher: PHI Learning

- "Modern Business Correspondence" by L. Gartside Publisher: Macdonald & Evans
- "Public Relations: The Basics" by Ron Smith Publisher Routledge

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Finan cial Analys is)	PO4 (Commu nication Skills)	PO5 (Lifelong Learnin g & Commu nity)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisci plinary & Social Skills)
CO										
CO1	2	2	1	3	2	3	0	1	1	3
CO2	1	1	1	3	2	3	0	1	1	3
CO 3	2	3	1	3	2	3	1	2	1	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Accounting and Finance)				Semester: II	
Course: Environmental Systems and Management-II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
2	-	-	2	20	30
Learning Objectives: <ol style="list-style-type: none"> To provide knowledge on types of disasters and their impact on human life and the economy. To equip students with the principles of disaster management and waste management strategies. To promote understanding of sustainable development models and eco-friendly innovations. To introduce key environmental movements, ethics, and legal frameworks relevant to environmental conservation. 					
Course Outcomes: After studying this course students will be in position to : CO 1: Students will describe different types of disasters and outline the phases of disaster management. CO 2: Students will apply concepts of waste reduction, reuse, and recycling in real-life scenarios. CO 3: Students will evaluate sustainable development initiatives and propose eco-friendly business strategies. CO 4: Students will critically assess environmental movements, laws, and policies, and their role in conservation and management.					
Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content					
Outline of Syllabus:					
Module	Description				No of Hours
1	Dealing with Environmental Concerns				15
2	Sustainable Development and Environmental Conservation				15
Total					30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Unit	Topic	No. of Hours/Credits
Module 1 Dealing with Environmental Concerns	<ul style="list-style-type: none"> ● Concept and Classification of Disaster (Natural, Man-made and Hybrid Disaster). General effects of Disaster on Human Life- Physical, Psychological, Economic and Social ● Disaster Management: Meaning and Phases of Disaster Management (Prevention, Mitigation, Preparedness, Response, and Recovery) ● Waste Management: Meaning and Types of Waste (biodegradable, non- biodegradable, hazardous, e-waste, etc). ● Waste Management- Reduce, Reuse, and Recycle Strategies in Daily Life 	15
Module 2 Sustainable Development and Environmental Conservation	<ul style="list-style-type: none"> ● Introduction to Sustainable Development: Meaning and Importance. Case Studies ● Environmental Movements and Ethics: Chipko, Silent Valley, Bishnoi of Rajasthan. Role of Religion and Culture in Environmental Conservation. ● Innovative Models: Eco Tourism, Green Marketing, Organic Farming, and Eco- Friendly Packaging ● Environmental Legislation and Policies: Major environmental laws and policies at national and international levels, and their effectiveness in environmental conservation ● Sustainable Development Goals - Concept 	15

Reference Books:

- Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI).
- Central Pollution Control Board Web page for various pollution standards. <https://cpcb.nic.in/standards/>
- Masters, G. M., & Ela, W. P. (2008). Introduction to environmental engineering and science (No. 60457). Englewood Cliffs, NJ: Prentice Hall.
- Jørgensen, Sven Marques, Erik João Carlos and Nielsen, Søren Nors (2016) Integrated Environmental Management, A transdisciplinary Approach. CRC Press.
- Barrow, C. J. (1999). Environmental management: Principles and practice. Routledge.
- Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press.
- Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press.
- UNEP (2007) Multilateral Environmental Agreement Negotiator's Handbook, University of Joensuu, ISBN 978-952-458-992-5
- Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes.
- Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes.

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

- India Code – Digital repository of all Central and State Acts:
<https://www.indiacode.nic.in/>
- University Grants Commission, D.O.No.F. 14-5/2015(CPP-II) dated 2nd August 2019.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	2	3	2	3	1	2	2	1	1	1	2	3
CO2	2	2	2	3	2	2	3	1	1	2	2	3
CO3	3	3	2	3	2	3	3	2	1	2	3	3
CO4	2	2	3	3	1	2	3	2	2	1	3	3

- **Key for Mapping**
- 0 - No correlation 2 - Moderate correlation
- 1 - Weak correlation 3 - Strong correlation