



"A College is a temple of wisdom, seed bed of character, model of discipline, training ground of democracy and a nursery of great hearts, strong mind, true faith and willing hands. Hence, education has a pivotal role in harvesting the available resources to contribute to the prosperity of the nation"

- Arutchelvar Dr. N. Mahalingam

Holistic Education for the wholesome development of Human personality for the overall well-being of the Humanity as a whole.

Dr. B. K. Krishnaraj Vanavarayar  
President



**NGM COLLEGE**  
(AUTONOMOUS)  
Re-Accredited by NAAC  
ISO 9001:2015 Certified Institution  
**POLLACHI**



**DEPARTMENT OF  
COMMERCE - ACME**



**ACADEMIC COUNCIL MEETING**

EMPOWER THE YOUTH TO ENRICH THE NATION

11.11.2020

# NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

“Multiple Perspectives, Single Vision”

## **VISION**

Our dream is to make the College an institution of Excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong and culturally rich citizens to contribute to the holistic development of the self and society.

## **MISSION**

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

## **DEPARTMENT OF COMMERCE**

### **Vision**

To realize the dream of our beloved President Dr.B.K.Krishnaraj Vanavarayar of making our College an Institution of Excellence, the Department of Commerce aims at being a Centre with

- A passion for academic excellence
- Uncompromising human values
- A desire to make the students of this institution worthy citizens of our glorious motherland.

### **Mission**

To make the vision materialize, the Department focuses special attention on the following:

- Maintenance of a progressive outlook towards development
- Updating the curriculum periodically to meet the dynamic global demands
- Training in soft skills to complement the hard skills
- Identifying the learner-needs and preparing them for a rewarding career
- Helping the youth realize their spirit of adventurism

## Bloom's Taxonomy Based Assessment Pattern

**K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate**

### 1. Part I,II&III—Theory:70 Marks

(i) **TEST-I&II and ESE:**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 5 & K2 Q6 to 10	A(Answer all)	10x1=10	MCQ Define	70
K3 Q11 to 15	B(Either or pattern)	5x4=20	Short Answers	
K4 Q16 to 21	C(Answer 4 out of6) 16 <sup>th</sup> question compulsory	4x10=40	Descriptive/ Detailed	

### 2. Part IV—Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q 1 to 5 & K2 6 to 10	A(Answer all)	10x1=10	MCQ/ Define	50
K3 & K4	B(Answer 5out of 8)	5x8=40	Descriptive/Detailed	

### 3. Practical Examinations:

Knowledge Level	Sections	Marks	Total
K3	Practicals & Record work	60	100
K4		40	
K5			

### Components of Continuous Assessment

Components		Calculation	CIA Total
<b>Test 1</b>	70	210	30
<b>Test 2</b>	70	7	
<b>Assignment</b>	20		
<b>Seminar</b>	20		
<b>Knowledge Enhancement</b>	20		
<b>Information Acquisition</b>	10		
<b>Total</b>	<b>210</b>		

## **Programme Outcomes**

**PO1.** To develop an understanding of commerce and apply the skills in a continuously changing business environment.

**PO2.** To prepare them for subsequent graduate studies and to achieve success in their professional careers.

## **Programme Specific Outcomes**

**PSO1** To provide conceptual knowledge and application skills in commerce domain.

**PSO2** To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements.

**PSO3** To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.

**PSO4** To develop self confidence and awareness of general issues prevailing in the society.

**PSO5** To recognize and understand the ethical responsibility of individual and organization in the society.

**List of Part V Subjects to be included in Semester I, II, III & IV**

<b>S. No</b>	<b>Subject Code</b>	<b>Subjects</b>
1	20 UNC 401	NCC
2	20 UNS 402	NSS
3	20 USG 403	Sports and Games
4	20 URO 404	Rotract Club
5	20 URR 405	Red Ribbon Club
6	20 UYR 406	Youth Red Cross
7	20 UCA 407	Consumer Awareness Club
8	20 UED 408	Entrepreneurship Development Cell
9	20 UCR 409	Center for Rural Development
10	20 USS 410	Student Guild of Service
11	20 UGS 411	Green Society
12	20 UEO 412	Equal Opportunity Cell
13	20 UFA 413	Fine Arts Club
14	20 UAM 414	Arutchelvar Students Thinkers Forum
15	20 USV 415	Swami Vivekanandar Students Thinkers Forum

**B.Com. DEGREE COURSES - SCHEME OF EXAMINATIONS**

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
<b>Semester – I</b>								
I	20UTL101/ 20UHN 101/ 17UFR 101	Tamil / Hindi / French Paper – I	6	3	30	70	100	3
II	20 UEN 101	English for Enrichment – I	5	3	30	70	100	3
III	20 UCO 101	CORE I : Financial Accounting	6	3	30	70	100	4
	20 UCO 102	CORE II : Principles of Management	6	3	30	70	100	4
	20 UCO 1A1	ALLIED I : Business Economics	5	3	30	70	100	4
IV	20 UHR 101	Human Rights in India	1	2	-	50	50	2
IV	20 HEC 101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V	-	Extension Activities (NCC, NSS, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>175</b>	<b>425</b>	<b>600</b>	<b>21</b>
<b>Semester – II</b>								
I	20UTL201/ 20UHN 201/ 17UER 201	Tamil / Hindi / French Paper – II	6	3	30	70	100	3
II	20 UEN 202	English for Enrichment – II	5	3	30	70	100	3
III	20 UCO 203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20 UCO 204	CORE IV : Commercial Law	5	3	30	70	100	4
	20 UCO2A2	ALLIED II : Business Application Software and Internet	3	3	30	70	100	3
	20 UCO2A3	ALLIED III : Programming Lab in Business Application Software and Internet	2	3	20	30	50	1
IV	20 EVS 201	Environmental Studies	2	2	-	50	50	2
IV	20 HEC 202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V	-	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>195</b>	<b>455</b>	<b>650</b>	<b>21</b>

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
<b>Semester – III</b>								
III	20 UCO 305	CORE V : Corporate Accounting	6	3	30	70	100	4
	20 UCO 306	CORE VI : Income Tax	6	3	30	70	100	4
	20 UCO 307	CORE VII : Company Law and Secretarial Practice	5	3	30	70	100	4
	20 UCO 308	CORE VIII : Modern Marketing	5	3	30	70	100	4
	20 UCO 3A4	ALLIED IV : Business Mathematics	6	3	30	70	100	4
IV	20 HEC 303	Human Excellence: Professional Values & Sky Yoga Practice-	1	2	25	25	50	1
IV	20UCO 3N1/ 20 UCO 3N2	NME: Practical Banking/ Fundamentals of Accounting	1	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>175</b>	<b>425</b>	<b>600</b>	<b>23</b>
<b>Semester – IV</b>								
III	20 UCO 409	CORE IX : Higher Corporate Accounting	6	3	30	70	100	4
	20 UCO 410	CORE X : Human Resource Management	5	3	30	70	100	4
	20 UCO 411	CORE XI : Banking and Insurance	5	3	30	70	100	4
	20 UCO 412	CORE XII : Indirect Taxation	6	3	30	70	100	4
	20 UCO 4A5	ALLIED V : Statistical Methods	6	3	30	70	100	4
IV	20 HEC 404	Human Excellence: Social Values & Sky Yoga Practice-IV	1	2	25	25	50	1
IV	20 UCO4N3/ 20 UCO 4N4	NME: Consumer Affairs / Fundamental of Marketing	1	2	-	50	50	2
V	20UNS401/ 20UNC402/ 20USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
<b>Total</b>			<b>30</b>	<b>-</b>	<b>175</b>	<b>475</b>	<b>650</b>	<b>24</b>
<b>Semester – V</b>								
III	20 UCO 513	CORE XIII : Cost Accounting	6	3	30	70	100	4
	20 UCO 514	CORE XIV : Auditing Principles and Practice	5	3	30	70	100	3
	20 UCO 515	CORE XV : Retail Management	5	3	30	70	100	3
	20 UCO 516	CORE XVI : Business Communication and Commerce Practical	5	3	30	70	100	3
	20 UCO 517	CORE XVII : Institutional Training	-	-	40	60	100	3
	20 UCO 518	CORE XVIII : Goods and Services Tax (GST) Accounting	2	3	20	30	50	1
	20 UCO 519	Major Elective-I : Entrepreneurial Development	5	3	30	70	100	5
IV	20 HEC 505	Human Excellence: National Values & Sky Yoga Practice-	1	2	25	25	50	1
IV	20 UCO 5S1/ 20UCO 5S2	SBE (Major): Intellectual Property Rights/ Advertisement and Sales Promotion	1	2	-	50	50	2
IV	20 GKL 501	General Knowledge and General Awareness (SPE)	*SS	2	-	50	50	2
<b>Total</b>			<b>30</b>	<b>-</b>	<b>235</b>	<b>565</b>	<b>800</b>	<b>27</b>
<b>Semester – VI</b>								
III	20 UCO 620	CORE XIX : Management Accounting	6	3	30	70	100	4
	20 UCO 621	CORE XX : E-Commerce and Information Security	5	3	30	70	100	4
	20 UCO 622	CORE XXI : Case Analysis	4	3	20	30	50	2
	20 UCO 623	CORE XXII : Programming Laboratory - Accounting Package	2	3	20	30	50	1
	20 UCO 624	Major Elective-II : Financial Management and Services	5	3	30	70	100	5
	20 UCO 625	Major Elective-III : Service Marketing and Customer Relationship Marketing	6	3	30	70	100	5
IV	20 HEC 606	Human Excellence: Global Values & Sky Yoga Practice -VI	1	2	25	25	50	1

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
IV	20UCO 6S3/ 20UCO 6S4	SBE (Major) : Commerce for Competitive Exams /Business Ethics	1	2	-	50	50	2
<b>Total</b>			<b>30</b>	<b>-</b>	<b>185</b>	<b>415</b>	<b>600</b>	<b>24</b>
<b>Grand Total</b>			<b>190</b>	<b>-</b>	<b>975</b>	<b>2925</b>	<b>3900</b>	<b>140</b>

**Note:-** SS- Self-Study Paper

SBE- Skill Based Elective

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>20UCO101</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>FINANCIAL ACCOUNTING</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To impart knowledge to the students for the preparation of various accounting statements

### Course Outcome

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

### Syllabus

#### Unit-1 Introduction to Accounting Cycle

Accounting – Definition – *Concepts and Conventions* (AS-09) - Accounting Standards – Meaning - Final Accounts of a Sole Trader (AS-04). (15 hrs)

#### Unit-2 Depreciation Accounting (AS-06) and Single Entry System

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method. (15 hrs)

#### Unit-3 Branch Accounting

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer. (16 hrs)

#### Unit-4 Hire Purchase and Installment accounting

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting. (16 hrs)

#### Unit-5 Royalty Accounting

Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss) (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

- Italics denotes self study topics
- 20% Theory and 80% Problems

**Books for Study:**

Dr.V.Radha revised edition (2019), Financial Accounting, Prasanna Publishers and Distributors

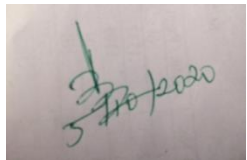
**Books for Reference:**

1. Jain and Narang (2019), Financial Accounting. Chennai, Kalyani Publishers.
2. Vinayakam. N and Charumathi,B. (2019), Financial Accounting. New Delhi, Sultan Chand and Sons.
3. Gupta. R.L and Radhaswamy,M. (2019), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> Revised Edition, New Delhi, Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	M	H	M	H	M
<b>CO4</b>	H	H	H	H	M

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<p><b>Dr.R.Manikandan</b></p> <p><b>Dr.N.Bagyalakshmi</b></p>	<p>Name: <b>Dr.P.Bruntha</b></p> <p>Signature: </p>	<p>Name: <b>(Mr.K.Srinivasan)</b></p> <p>Signature:</p>	<p>Name: <b>(Dr.R.Muthu kumaran)</b></p> <p>Signature:</p>

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>20UCO102</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>PRINCIPLES OF MANAGEMENT</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To make the students understand the conceptual framework of Business Management.

### Course Outcomes (CO)

K1	CO1	To recollect the general framework and understand the key functions in management as applied in practice.
K2	CO2	To understand the managerial performance of an organization.
K3	CO3	To execute the strength, weakness, opportunities and challenges of business management.
K4	CO4	To evaluate organizational decision with consideration of the political, legal and ethical aspects of business.

### Syllabus

#### Unit-1 The Evolution of Managerial Thought

Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skill set. (15 hrs)

#### Unit-2 Planning Forecasting and Decision Making

Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. *Forecasting: Meaning and purpose of forecasting* – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation. (15 hrs)

#### Unit-3 Organizing and Staffing

Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing. (16 hrs)

#### Unit-4 Leadership, Control and Coordination

Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Managerial control: concept and process: Effective control system:

Techniques of control- traditional and modern. *Co-ordination: Meaning – steps and methods of co-ordination.* (16 hrs)

**Unit-5 Change Management and Business Ethics**

Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of Business ethics (16 hrs)

**Total Contact hrs / Semester (78 hours)**

**Group discussions, Seminar, Assignment and Case study**

- Italics denotes self study topics

**Books for Study:**

Dinkar Pagare (2018), Business Management, New Delhi, Sultan Chand and Sons.

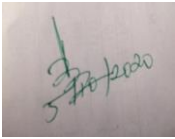
**Books for Reference:**

1. Gupta,C.B (2017),Business Management, New Delhi, Sultan Chand & Sons.
2. Ramasamy ,T(2017),Principles of Management, New Delhi , Sultan Chand & Sons.
3. Dr. Padmakar Asthana,(2019),Business Organization and Management, Sahithya Bhawan

**Mapping**

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	H	H	H	H	M
<b>CO4</b>	M	M	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.S.Mahalakshmi</b>  <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme Code:</b>	B.COM	<b>Programme Title :</b>	Bachelor of Commerce Arts (COMMERCE)	
<b>Course Code:</b>	20UCO 1A1	<b>Title</b>	<b>Batch :</b>	2020-23
		<b>BUSINESS ECONOMICS</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	5		<b>Credits:</b>	04

### Course Objective

To make the students understand the importance and application of economic analysis to business decision making.

### Course Outcomes (CO)

K1	CO1	To recollect the functional areas of economics
K2	CO2	To understand the basic tools applied in the business economics.
K3	CO3	To analyze cost functions and production aspects.
K4	CO4	To apply the various technique for indentifying the market condition of a firm

### Syllabus

#### Unit I Introduction to Economics

Definition of Business Economics - Nature and Scope of Business Economics – Basic  
Tools in Business Economics. (15 hrs)

#### Unit II Law of Demand

Determinants of Demand – Demand Distinction – - Law of Demand - – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods – Indifference Curve Analysis – Consumer’s Equilibrium - *Consumer’s Surplus*. (16 hrs)

#### Unit III Production and Cost Function

Production function-Meaning-the Law of Variable proportions-The Law of returns-Producer’s Equilibrium through Isoquants-Cost function:Types of Cost-Total and Marginal Cost Functions-AC & MC relationships-Characteristics of costs in the long run-Cost Control and Cost reduction methods. (17 hrs)

#### Unit IV Pricing under Different Market Structure

Perfect Competition–Monopoly-Monopolistic Competition–Oligopoly. (15 hrs)

#### Unit V Pricing Policy and National Income

Objectives of pricing Policy – Pricing Methods. National Income – Definition – Concepts of National Income – Methods of Calculating National Income – Uses –

Group discussions, Assignment , Seminar, Case study

- Italics denotes self study topics

**Book for study**

Ahuja H.L., (2017), “Business Economics”, New Delhi, Sultan Chand and Sons.

**Reference Books**

- 1.Sankaran (2017), “Business Economics”, Margham Publications, Chennai,
- 2.Sundharam K. P. M. and Sundharam E. N., (2018), “Business Economics”, Sultan Chand & Co., New Delhi.
- 3.Jame L. Pappas (2018), Evene F. Brigham and Mark Hirschey, “Managerial Economics”, Holt Sundars International Edition, Japan.

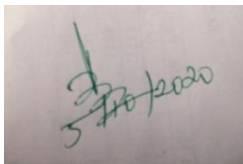
**E-reference**

1. www.investopedia.com
2. www.economicdiscussion.net
3. www.icsi.edu
4. www.springer.com

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	H	M
CO2	H	H	H	H	H
CO3	H	H	H	H	H
CO4	M	M	H	H	H

High-H; Medium-M; Low-L

Compiled by Name with Signature	Verified by HOD Name with Signature	CDC	COE
Dr.Nirmala Sathish	(Dr.P.Bruntha) 	(Mr.K.Srinivasan)	Dr.R.Muthukumaran

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>20UCO203</b>	<b>Title</b>	<b>Batch :</b>	2020-23
		<b>HIGHER FINANCIAL</b>	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>06</b>	<b>ACCOUNTING</b>	<b>Credits:</b>	04

### Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

### Course Outcomes (CO)

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

### Syllabus

#### Unit-1 Admission and Retirement of Partner

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. (15hrs)

#### Unit-2 Death of a partner

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Installments only). Death of a Partner - Executor’s Account (15 hrs)

#### Unit-3 Dissolution and Insolvency of partner

Dissolution of firm - Insolvency of a Partner – Garner Vs Murray. (16 hrs)

#### Unit – 4 Insolvency of all Partners and sale of firm

Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company. (16 hrs)

#### Unit-5 Joint Venture Account (AS-11)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint Venture- Separate set of books-Separate set of books

is not kept (16 hrs)

#### Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

- 20% Theory and 80% Problems

**Book for Study:**

Jain and Narang (2019) Advanced Accounting, Chennai, Kalayani Publishers.

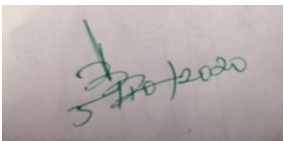
**Books for Reference:**

1. Reddy and Murthy (2019), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2019), Advanced Accountancy, New Delhi, S.Chand and Company.
3. P.C. Tulsian(2019), Financial Accounting, New Delhi, S.Chand and Company.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	H	H	H	H	M
<b>CO4</b>	H	M	H	M	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
<b>Dr.R.Manikandan</b>  <b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>20 UCO204</b>	<b>Title</b>	<b>Batch :</b>	2020 -2023
		<b>COMMERCIAL LAW</b>	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>05</b>		<b>Credits:</b>	<b>04</b>

### Course Objective

To make the students to understand the fundamentals of Commercial Laws.

### Course Outcomes (CO)

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

### Syllabus

#### Unit-1 Indian Contract Act 1872:

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance. (13 hrs)

#### Unit-2 Consideration:

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.

**Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. (13 hrs)

#### Unit-3 Performance of Contract:

Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types of Quasi - Rules Regarding Contingent Contract. (13 hrs)

#### Unit-4 Contract of Indemnity and Guarantee:

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. (13 hrs)

#### Unit-5 Contract of Agency:

*Classification* – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency. The Sale of Goods Act 1930- Performance of contract of sale – Rights of unpaid seller (13 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar , Assignment and Case study
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- Italics denotes self study topics

**Book for Study:**

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

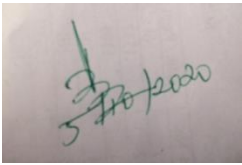
2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

3. Bharath N.Basrani , Chandresh B.Mehta (2019), Business Law, Himalaya Publishing House

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	H	M	M
CO3	H	H	H	H	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.S.Mahalakshmi</b> <b>Ms.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	20UCO2A2	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>BUSINESS APPLICATION SOFTWARE AND INTERNET</b>	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>03</b>		<b>Credits:</b>	<b>03</b>

### Course Objective

To make the students understand the application of computer in business.

### Course Outcomes (CO)

K1	CO1	To recollect the document format by reference to the file extension.
K2	CO2	To understand the concept in word processing document.
K3	CO3	To execute the knowledge relating to create effective presentation of data base.
K4	CO4	To evaluate the designs to enhance the looks of the presentation.

### Syllabus

#### Unit-1 Introduction to Windows

Introduction to Word – *Editing a Document* – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.- Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet. (8hrs)

#### Unit-2 Introduction to PowerPoint

Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations. (7hrs)

#### Unit-3 Access

Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables and Queries– Building User Interface with Forms – Displaying Data with reports. (8 hrs)

#### Unit-4 Introduction to Internet

Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL). (8 hrs)

#### Unit-5 Worldwide Web

Web Page – Web Index - Web Browsing – Browser Search Engines – *Electronic Mail (E Mail)* – E-Mail Message – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS-Important HTML Tags- Creation of Simple Web Page. (8 hrs)

Power point Presentations, Group discussions, Seminar and Assignment.
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- Italics denotes self study topics

**Book for Study:**

Taxali. R.K ,PC (2017), Software Made Simple.

**Books for Reference:**

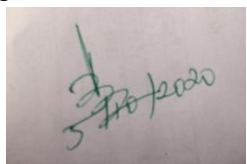
1.Alexis Leon & Mathews Leon, (2017),Internet for everyone, New Delhi, Vikas Publishing House .

2.Nellai Kannan ,C(2017),MS Office,4<sup>th</sup> edition, Tirunelveli, NEIS Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	M	H	H	H	H
<b>CO3</b>	M	H	H	H	M
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.Aruchamy Rajini</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>Subject Code:</b> 20UCO2A3	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	<b>02</b>	<b>PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET</b>	<b>Semester</b>	II
			<b>Credits:</b>	<b>01</b>

### Course Objective

To make the students understand the application of computer in business

### Course Outcomes (CO)

K3	CO1	To recollect the theoretical knowledge for using of MS. Office in practical.
K4	CO2	To understand the best practices in file management procedure.
K5	CO3	To verify the mechanism of creating a HTML presentation.

### Syllabus

MS WORD (6 hrs)

1. Formatting Text
2. Table Creation
3. Mail Merge
4. Resume Preparation

MS EXCEL (5 hrs)

1. Invoice Preparation
2. Salary Bill Creation
3. Inventory List Creation
4. Student Result Analysis Using Graphics

MS POWERPOINT (5 hrs)

1. Slide Presentation
2. Graphics in a Slide
3. Organizational Chart

MS ACCESS (5 hrs)

1. Creation of Tables
  - (a) Supplier Information
  - (b) Purchase Table
2. Queries using "Order by"
3. Sales Order Form
4. Purchase Order

HTML (5 hrs)

1. Create a HTML document using various tags
  2. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce
  3. Create a HTML document to show the Computer Advertisement details
- Total Contact hrs/Semester

Power point Presentations, Group discussions and Assignment.
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**Book for Study:**

Taxali. R.K ,PC (2017), Software Made Simple.

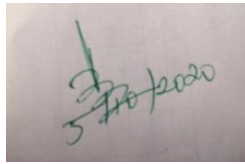
**Books for Reference:**

- 1.Alexis Leon & Mathews Leon, (2017),Internet for everyone, New Delhi, Vikas Publishing House.
- 2.Nellai Kannan ,C(2017),MS Office,4<sup>th</sup> edition, Tirunelveli, NEIS Publications,.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	H	M	H	M	H
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.Aruchamy Rajini</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO305	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>CORPORATE ACCOUNTING</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts and terms of the corporate accounting.
K2	CO2	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	CO3	To understand the basis in preparing financial statements of joint stock company.
K4	CO4	To apply the knowledge in evaluating goodwill & share of a company

### Syllabus

#### Unit 1 Share capital

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. (15 hrs)

#### Unit 2 Preference share and Debentures

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) . (15 hrs)

#### Unit 3 Financial Statement of Companies

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments). (16 hrs)

#### Unit 4 Valuation of Shares and Goodwill

Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – *Need* – Methods of Valuing Goodwill. (16 hrs)

#### Unit 5 Liquidation of Companies

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account. (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics
- 20% Theory and 80% Problems

**Book for Study:**

Jain S.P and Narang K.L (2019), Advanced Accountancy ,New Delhi, Kalyani Publications

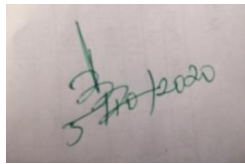
**Books for Reference:**

- 1.Gupta R.L and Radha Swamy. M. (2019), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.
2. Reddy and Murthy(2019), Corporate Accounting, Chennai, Margham Publications.
3. Dr.M.Shukla,Dr.K.L. Gupta.(2019) Corporate Accounting, Sahitya Bhawan Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	M	H	H	M	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.P.Karthika</b> <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO306	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>INCOME TAX</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

### Course Outcomes (CO)

K1	CO1	To recollect the fundamental concept of income tax act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

### Syllabus

#### Unit 1 Income Tax

Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income. (15 hrs)

#### Unit 2 Income from Salaries

Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. (15 hrs)

#### Unit 3 Profits and Gains of Business and Profession

Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. (16 hrs)

#### Unit 4 Income from House Property

Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long- term Capital Gains – Exempted Capital Gains. (16 hrs)

#### Unit 5 Income from other Sources

General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

**Book for Study:**

Mehrotra, HC(2019) Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

**Books for Reference:**

1. Gaur and Narang (2019), Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
2. Bhagawathi Prasad (2019), Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal,(2019), Income Tax Procedure & Practice, Sahithya Bhavan Publisher.

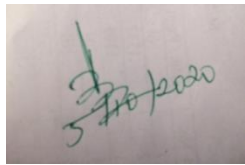
**Note:**

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	M	H	M	H	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.R.Manikandan</b> <b>Mr.A.Ramkumar</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO 307	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>COMPANY LAW AND</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	5	<b>SECRETARIAL PRACTICE</b>	<b>Credits:</b>	04

### Course Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

### Course Outcomes (CO)

K1	CO1	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	CO3	To prepare the documents maintained under Companies Act 2013.
K4	CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

### Syllabus

#### Unit 1 Company:

Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion-Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation. (13 hrs )

#### Unit 2 Memorandum & Articles:

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management. (13 hrs)

#### Unit 3 Prospectus:

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage. (13hrs)

#### Unit 4 Meeting:

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of correspondence relating to the meetings (13 hrs)

#### Unit 5 Winding up of Company:

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up (13hrs)

- Italics denotes self study topics

**Book for Study:**

Kapoor N.D (2019), “Company Law and Secretarial Practice”, 13<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons.

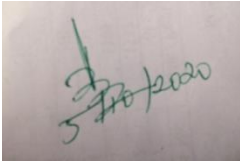
**Books for Reference:**

- 1.Kapoor M.D. (2019), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.
- 3.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	M	M
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	H	M	H	M	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.G.Gnanaselvi</b> <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO 308	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	05	<b>MODERN MARKETING</b>	<b>Semester</b>	III
			<b>Credits:</b>	04

### Course Objective

To endow students with the knowledge of New Marketing ideas.

### Course Outcomes (CO)

K1	CO1	To remember the key concept and elements of marketing management.
K2	CO2	To get an idea, how to implement marketing in Real life situation.
K3	CO3	To deploy the role of marketing in a business context.
K4	CO4	To analyze the global marketing environment and opportunities.

### Syllabus

#### Unit 1 Marketing:

Market – Marketing – Definition - Evolution – Classification - Objectives - Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development - Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK – ISI. (13hrs)

#### Unit 2 Product and Price:

Product – Features – Classification – New Product Planning and Development - Product Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price (13hrs)

#### Unit 3 Physical Distribution

Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion — Need- Types – Sales Promotion Mix – Advertising – Publicity – Personal Selling. (13 hrs)

#### Unit 4 Buyer’s Behaviour:

Need- types of consumer behaviour- Buying Motives – types of Buying Motives –consumer buying decision process- factors influencing buyer behaviour-Market Segmentation – Need- methods of segmenting markets. (13 hrs)

#### Unit 5 Recent Trends in Marketing:

Strategic Marketing- key drivers – Green Marketing –Online Marketing –Tele Marketing – Rural Marketing- Public Relations Marketing-Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing- Experiential Marketing. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar , Assignment and Activity
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- Italics denotes self study topics

**Book for Study:**

Pillai. R.S.N and Bagavathi(2017). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.

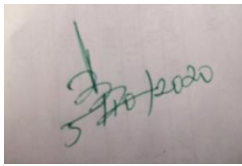
**Books for Reference:**

1. Philip Kotler (2017), Principles of Marketing, New Delhi, Prentice Hall of India.
2. Pingali Venugopal(2017), Marketing Management, Edition-1, New Delhi, SAGE Publication.
3. M.Govindarajan(2017), Modern Marketing Management, Narosa Publishing House, New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	M	M	M
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	M	M	H	H	M
<b>CO4</b>	H	H	M	H	M

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.P.Anitha</b> <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO3A4	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>BUSINESS MATHEMATICS</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	04

### Course Objective

To present the basic concepts of Mathematics to the students.

To enable the students to find the practical applications to the real-world problems etc.

### Course Outcomes (CO)

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

K1	CO1	Demonstrate about the series, sets and Mathematics of Finance and concepts of matrices.
K2	CO2	Understand the limits of Algebraic functions and simple differentiation.
K3	CO3	Understand the concepts of simple integration and its application in business.
K4	CO4	Understand decision making methods using linear programming problems.

### Syllabus

#### Unit I

Series: Arithmetic and Geometric series - Mathematics of Finance: Simple and compound interest - Effective rate of interest – Annuities - Present value - Discounting of bills - True discount – Banker’s gain. Set Theory: Definition - Notation - Methods of description of sets - Types of sets - Venn diagram - Set operations - Laws and properties of sets - Number of elements - Cartesian product. (17 Hrs)

Text Book 1: Chapter -1 sections 1,2,3,4; Chapter -2 sections 1, 2,3,4,5,6,7,9,10;

Chapter - 3 sections 1, 2,3,4,5,6,7,8,9.

#### Unit 2

Matrices: Basic concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Rank of a Matrix - Solution of simultaneous linear equations by matrix inverse method and by Cramer’s rule. (17 Hrs)

Text Book: Chapter - 4 sections 1,2,3,4,5,6,7,8,9,10

#### Unit 3

Variables - constants and functions - Limits of algebraic functions - Simple differentiation of algebraic function - Meaning of derivative - evaluation of first and second order derivatives for algebraic - Exponential - Logarithmic functions. Maxima and minima - applications to Business problems (Excluding Trigonometric functions). (17 Hrs)

Text Book 1: Chapter - 5, sections 1, 2,3,4,5; Chapter - 6 sections 1,2,3,4,5, 6,7,8;

Chapter - 7 sections 1, 2,3,4,5, 6.

#### Unit 4

Integration: Elementary integral calculus - Determine indefinite and definite integrals of simple functions - Method of substitution - Method of partial fractions - Integration by parts - Business applications (excluding Trigonometric functions). (16 Hrs)

Text Book 1:Chapter -8 sections 1,2,3,4,5,6,7,8.

## Unit 5

Linear programming problem: Formation - Solution by Graphical method & Simplex method (No theory problem only). The Transportation problem: Mathematical formulation of the problem – Initial Basic feasible solution (Matrix Minima Method - North – West Corner rule and VAM) (19 Hrs)

Text Book 1: Chapter -9 excluding “Charne”'s method of penalties 2

**Total Contact hrs / Semester**

**(78 hours)**

Chalk and Talk, Seminar, Assignment, PPT, Quiz, YouTube videos.

### Book for Study:

P.A. Navaneetham, Business Mathematics and Statistics Jai Publishers, Trichy, 2018.

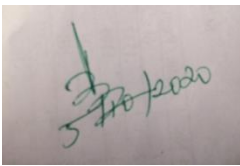
### Books for Reference:

1. Dharmapadam, Business Mathematics, Visvanathan.S Ltd., 2016.
2. Dr.P.R.Vittal, Business Mathematics and Statistics, Margham Publications, 2018.
3. Kantiswarup, P.K.Gupta and Man mohan, Operations Research, Sultan Chand and Sons, 2018.(UNIT - V :Chapter -2,3,4: 4.1 -4.3 Chapter 10: 10.1-10.9)

### Mapping

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	M
CO2	M	H	H	M	M
CO3	H	M	M	H	M
CO4	M	H	M	H	M

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Mr.V.Sreerama Krishnan</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO3N1	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>Elective – I PRACTICAL</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	<b>BANKING</b>	<b>Credits:</b>	2

### Course Objective

To introduce the students to the practical aspects on banking

### Course Outcomes (CO)

K1	CO1	To know the relationship between banker and customer.
K2	CO2	To understand the various products and services offered by the bank.
K3	CO3	To apply the knowledge for utilizing the banking services.
K4	CO4	To evaluate the features of banking products and services.

### Syllabus

#### Unit 1

Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms - Special Type of Customers- Minor, Married Women –Relation between Banker and Customer (3 hrs)

#### Unit 2

Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account –Recurring Deposit. (3hrs)

#### Unit 3

Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted. (3 hrs)

#### Unit 4

Cheque –Definition-*Salient Features of a Cheque*- Specimen of a Cheque- Crossing- General and Special Crossing. (3 hrs)

#### Unit 5

ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque. (3 hrs)

**Total Contact hrs / Semester**

**(13 hours)**

- Italics denotes self study topics

**Books for Study:**

Tannan.M.L (2017),Banking Law and Practice, New Delhi, Thackar & Co Ltd .

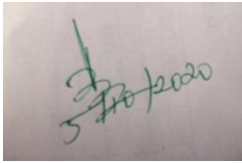
**Books for Reference:**

- 1.Varshney(2017), Banking Theory Law and Practice, New Delhi , Sultan & Chand Ltd.
- 2.Gordon and Natarajan(2017), Banking Theory, Law and Practice, 23rd Revised Edition. Himalaya Publishing House.
- 3.Christopher Hare,(2019), Principles of Banking Law ,Oxford University Publishers.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	H	M	H	H
<b>CO3</b>	M	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
<b>Ms.P.Manjula</b> <b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO3N2	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>FUNDAMENTALS OF ACCOUNTING</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	1		<b>Credits:</b>	2

### Course Objective

To introduce the students to the fundamentals of Accounting

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts used in the accounting system.
K2	CO2	To understand the accounting methods used in business.
K3	CO3	To execute the skills to prepare different types of accounts.
K4	CO4	To analyze new approach in implementation of financial statement.

### Syllabus

#### Unit 1

Accounting – Meaning, Definition – Basics Terms Used in Accountancy – *Advantages of Book Keeping* – Accounting Concepts. (3 hrs)

#### Unit 2

Rules of Double Entry System – Journals. (3 hrs)

#### Unit 3

Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book). (3 hrs)

#### Unit 4

Cash Book – Single Colum, Double Colum Cash Book. (3 hrs)

#### Unit 5

Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued Income Received In Advance and Depreciation only. (3 hrs)

**Total Contact hrs / Semester**

**(13 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

**Book for Study:**

Reddy. T.S and Murthy (2019), Financial Accounting, Chennai, Margham Publications.

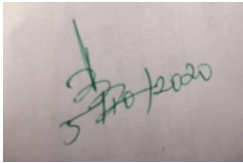
**Books for Reference:**

1. Vinayakam. N and Charumathi,B. (2019), Financial accounting. New Delhi, S.Chand and Company.
2. Gupta. R.L and Radhaswamy,M. (2019), Financial Accounts, Theory Methods and Applications.13<sup>th</sup> Revised edition, New Delhi, Sultan Chand and Sons.
3. Financial Accounting, A managerial perspective (2019), Published by Asoke K. Ghose, PHI Learning Private Ltd, Chennai.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	M	M	H	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	M	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.P.Manjula</b> <b>Dr.N.Giri</b>	Name: <b>Dr.P.Brunth</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO409	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>HIGHER CORPORATE ACCOUNTING</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To enable the students understand Higher Corporate Accounting System.

### Course Outcomes (CO)

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies.
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

### Syllabus

#### Unit 1 Amalgamation Absorption of companies

Accounting for Amalgamation (AS14) and Absorption of Companies. (15 hrs)

#### Unit 2 Reconstruction of Companies

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme) (15 hrs )

#### Unit 3 Banking Company Accounts (Banking Regulation Act 1949)

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (16hrs)

#### Unit 4 Insurance Company Accounts (IRDA Act 1999)

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. (16 hrs)

#### Unit 5 Holding Company Accounts

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings) (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics
- 20% theory and 80% Problem

#### Book for Study:

**Books for Reference:**

1.Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

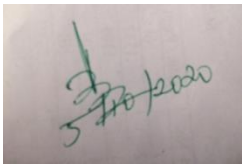
2.Reddy and Murthy(2019), Corporate Accounting, Chennai, Margham Publications.

3.S.N Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari,(2019) Corporate Accounting, S.Chand & co

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	M	H	M
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
<b>Ms.P.V.Nandhini</b> <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO410	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	5	<b>Human Resource Management</b>	<b>Semester</b>	IV
			<b>Credits:</b>	4

### Course Objective

To expose the students to the Human Resource Management.

### Course Outcomes (CO)

K1	CO1	To remember the importance of human resource management in organizations.
K2	CO2	To get the idea about training and development needed to the human resource.
K3	CO3	To identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.
K4	CO4	To analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.

### Syllabus

#### Unit-1 Introduction

Human Resource Management- Meaning and Scope – Importance - Evolution of Human Resource Management – HR Policies – HR Information System – International HRM – HRM vs IHRM - Human Resource Function. (13 hrs)

#### Unit-2 Acquisition of Human Resource

Manpower Planning - Importance – Factors governing Human Resource Planning. Recruitment – Factors Governing Recruitment - Recruitment Process - Sources of Recruitment - *Selection Process* – Tests – Interviews - Placement – Induction - Evaluation of Recruitment Methods. (13 hrs)

#### Unit-3 Training and Development

Concept and Importance - Identifying Training and Development needs - Methods of Training – Evaluating Training effectiveness – Training Process Outsourcing - Management and career development (13 hrs)

#### Unit-4 Performance Appraisal

Performance Appraisal - *Objectives* – Importance – Modern techniques of performances appraisal – Compensation: Concepts and Policies – Methods of wage Payment and incentive plans – Fringe benefits – Performance linked compensation. (13 hrs)

#### Unit-5 Employee Relations

Employee relations - An overview – Grievances handling and redressal - Conflict Management- Types of Conflict- Stages of Conflict - Causes and Remedies of Conflict – Measures to Stimulate Conflicts.

**Total Contact hrs / Semester****(65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Book for Study:**

Aswathappa.K.(2017),7<sup>th</sup> Edition, Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.

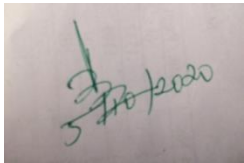
**Books for Reference:**

1. Subba Rao. P. (2017), 4<sup>th</sup> Edition, Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House.
2. Tripathi.P.C.(2016) 7<sup>th</sup> Edition, Human Resource Development. New Delhi, Sultan Chand & Sons.
3. Verma N, (2018), Human Resource Management, published by Vayu Education of India.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	H	M	H	H
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	M	M	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.S.Shanmugapriya</b> <b>Ms.R.Kalaiselvi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO411	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>BANKING AND INSURANCE</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

To enrich the students knowledge on Banking and Insurance.

### Course Outcomes (CO)

K1	CO1	To remember the Indian Banking System and Insurance Sectors in India.
K2	CO2	To understand importance of banks and insurance in India.
K3	CO3	To discuss the role of recent developments of the modern banks and insurance schemes in a globalised scenario.
K4	CO4	To evaluate the banking services and insurance services to the society.

### Syllabus

#### Unit 1 Banking System in India:

Structure of Indian Banking System – Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions. (13 hrs)

#### Unit 2 Banker and Customer:

Definition – Relationship between Banker and Customer – General Relationship and Special Relationship – *Types of Accounts*. Lending – Principles of Sound Lending – Different Types of Lending. (13 hrs)

#### Unit 3 Negotiable Instruments:

Meaning and Types of Negotiable Instruments - Salient Features- Crossing- Endorsement — Different Types of Customers – Payment System in India: E-payment Methods- Core Banking Solution - Electronic Banking- RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)- Tele Banking. (13hrs)

#### Unit 4 Insurance:

Definition - Nature – Principles – Importance - Types of Insurance - Insurance and Assurance – Risk - Basic concepts of risk – Types of business risk – Factors affecting risk – Risk Management . (13 hrs)

#### Unit 5 Life Insurance and General Insurance:

Life Insurance Contract- Types - Procedure for Taking a Policy - Premium – Claims settlement - Surrender Value - Double Insurance - Reinsurance.

**General Insurance:** Kinds of Policies - Procedure for Taking Various Insurance Schemes – Settlement of Claims. (13 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Book for Study:**

Gordon and Natarajan, (2017), Banking theory and practices. Himalaya Publishing House.

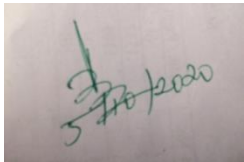
**Books for Reference:**

1. Dr. V. Leela & Dr. R. Manikandan Banking (2019)
2. Dr. P. K. Gupta (2019) - Insurance and Risk Management - Himalaya Publishing House, Mumbai
3. Jyotsna Sethi and Nishwan Bhatia, (2018), Elements of Banking and Insurance, PHI Learning Pvt Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	M	H	H	H	H
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr. S. Shanmugapriya</b> <b>Dr. N. Giri</b>	Name: <b>Dr. P. Bruntha</b> Signature: 	Name: <b>(Mr. K. Srinivasan)</b> Signature:	Name: <b>(Dr. R. Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20 UCO412	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>INDIRECT TAXATION</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To impart basic knowledge about major Indirect Taxes.

### Course Outcomes (CO)

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

### Syllabus

#### Unit-1 Indirect Taxes

Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes. (15 hrs)

#### Unit-2 Introduction and Scope of Customs Law in India

The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back. (15 hrs)

#### Unit-3 Goods and Service Tax

Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. (16 hrs)

#### Unit-4 Levy and Collection under SGST/CGST Acts

Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns. (16 hrs)

## Unit-5 Levy and Collection under the Integrated Goods and Service Tax Act 2017

Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply. (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment.

- Italics denotes self study topics

### Book for Study:

Datey, V.S. (2017). Indirect Taxes. Mumbai, Taxmann Publications Private Limited.

Simplified Approach to GST – A Ready Reference.

### Books for Reference:

1. Balachandran, V. (2017). Indirect Taxation. New Delhi, Sultan Chand and Sons.

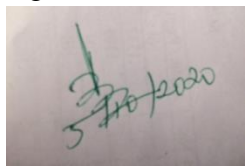
2. Mittal, J.K. (2017). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

3. RadhaKrishnan, R. (2017). Indirect Taxation. New Delhi, Kalyani Publishers.

### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b> <b>Ms.S.Kaleeswari</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme Code:</b> B.Com.		<b>Programme Title :</b>	Bachelor of Commerce (Aided and Self-financing)	
<b>Course Code</b>	20 UCO 4A5	<b>Title</b>	<b>Batch</b>	2020-2023
		<b>Allied-IV: Statistical Methods</b>	<b>Semester</b>	IV
<b>Hours per week</b>	6		<b>Credits</b>	4

### Course Objective

To enable the students to gain an understanding of Statistical Techniques applicable to business.

### Course Outcomes (CO)

K1	CO1	To remember the underlying theory of statistics.
K2	CO2	To understand overall process and particular steps in collecting, analyzing, interpreting and presenting results.
K3	CO3	To apply the appropriate statistical methods and in various data analysis problems.
K4	CO4	To interpret the results of Regression Analysis and Correlation Analysis for forecasting

### Syllabus

#### Unit 1 Introduction to Statistics

Meaning and Scope of Statistics - Characteristics and *Limitations* –Source of data-Collection of data-Primary and Secondary-Methods of Primary data collections-Editing Secondary data– Presentation of Data by Diagrammatic and Graphical Methods (Theory only).

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean  
(15 hrs)

#### Unit 2 Dispersion and Skewness

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.  
(15hrs)

#### Unit 3 Correlation

Simple Correlation – Pearson's Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression.  
(16hrs)

#### Unit 4 Index Numbers (Price Index Only)

Method of Construction – Wholesale and Cost of Living Indices- Weighted Index Numbers – Laspeyre's Method, Passche's Method, Fisher's Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).  
(16 hrs)

## Unit 5 Analysis of Time Series and Business Forecasting

Methods of measuring Trend and Seasonal Changes (including problems)- Methods of Sampling – *Sampling and Non-sampling Errors* (Theoretical aspects only) (16hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Book for Study:

Gupta.S.P (2017) 2<sup>nd</sup> Edition, Statistical Methods, New Delhi, Sultan Chand & Sons.

### Books for Reference:

1.Bagavathi.R.S.N.Pallai (2017), 7<sup>th</sup> Edition, Practical Statistics, New Delhi, Sultan Chand & Sons & Company Ltd.

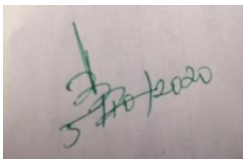
2.Kappor V.K (2017), 7<sup>th</sup> Edition, Statistics: Theory, Methods & Application, New Delhi, Sultan Chand and Sons.

3. Medhi J.,(2018), Statistical methods, New Age International Pvt Ltd Publishers

### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	3	4	3	3	3
<b>CO3</b>	4	4	3	3	4
<b>CO4</b>	4	2	3	2	3

Strong-4; High-3; Medium-2; Low-1

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Mr.V.Sreerama Krishnan</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO4N3	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>CONSUMER AFFAIRS</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1		<b>Credits:</b>	2

### Course Objective

To make the student understand the concept of Consumer Affairs

### Course Outcomes (CO)

K1	CO1	To recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs
K2	CO2	To get the idea of the complexities of Consumer Affairs
K3	CO3	To execute the knowledge and understanding of relevant concept in relation to Consumer Affairs
K4	CO4	To figure out how different ways to solve the consumer Affairs.

### Syllabus

#### Unit 1

Concept of consumer, Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, *Consumer satisfaction/dissatisfaction* – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process : ISO 10000 suite. (3 hrs)

#### Unit 2

Consumer rights and UN guidelines on consumer protection, Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction. (3 hrs)

#### Unit 3

Way of File a Complaint – Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injunction, Enforcement of order, Appeal, Frivolous and vexatious complaints; Offences and Penalties. (2 hrs)

#### Unit 4

Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman. (2 hrs)

#### Unit 5

Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an

Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Book for Study:**

Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2017) Consumer Affairs,Universities press.

**Books for Reference:**

1.G.Ganesana and M.Sumathy (2017) Globalization and Consumerism: Issues and Challenges, Regal Publications.

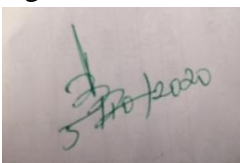
2. SC Tripathi,(2017), Consumer Protection act, Central Law Publications.

3. Dr.T. Padma & K.P.C. Rao, (2018), The Principles Of Consumer Protection Law, Alt Publications

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	H	H
<b>CO2</b>	M	H	H	H	M
<b>CO3</b>	H	H	M	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.T.Manjula</b> <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO4N4	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>FUNDAMENTALS OF MARKETING</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1		<b>Credits:</b>	2

### Course Objective

To introduce the students to the rudiments of Investment.

### Course Outcomes (CO)

K1	CO1	To remember the key concept and elements of marketing management.
K2	CO2	To get an idea, how to implement marketing in Real life situation.
K3	CO3	To deploy the role of marketing in a business context. S
K4	CO4	To analyze the global marketing environment and opportunities.

### Syllabus

#### Unit 1

Introduction - Evolution – Definition – Objectives – Importance – Functions- Types (3hrs)

#### Unit 2

Market Segmentation - Need- Methods of segmenting markets – Marketing Mix – Meaning and Definition – Elements. (3hrs)

#### Unit 3

*Digital Marketing* –Definition - Objectives- Advantages and Disadvantages- Digital Market vs Traditional Market (3hrs)

#### Unit 4

Modern Marketing Concepts - Green marketing – Social marketing – Rural marketing -Service marketing – Commodity marketing – Niche marketing – Viral marketing – Ambush marketing – Guerrilla marketing (3hrs)

#### Unit 5

Product Promotion – Product Life Cycle – Advertisement – Types (3hrs)

**Total Contact hrs / Semester (13 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Book for Study:

Pillai. R.S.N and Bagavathi (2017). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.

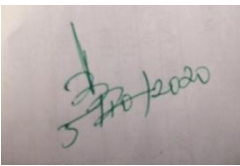
**Books for Reference:**

1. Philip Kotler (2017), Principles of Marketing, New Delhi, Prentice Hall of India.
2. Pingali Venugopal (2017), Marketing Management, Edition-1, New Delhi, SAGE Publication.
3. Govindarajan Madabusi, (2018), Marketing management, concepts and challenges, PHI Learning.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	H	H	M	M
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
<b>Ms.P.Anitha</b> <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO513	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>COST ACCOUNTING</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6		<b>Credits:</b>	04

### Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

### Course Outcomes (CO)

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

### Syllabus

#### Unit-1 Cost concepts

Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation (16 hrs)

#### Unit-2 Material Control

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage. (16hrs)

#### Unit-3 Labour and Overheads

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads (16 hrs)

#### Unit-4 Process Costing

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain. (15 hrs)

#### Unit-5 Unit, Job, Batch and Transport Costing

Unit Costing – Job Costing and Batch costing – Transport Costing. (15 hrs)

## Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

**Book for Study:**

Jain. S.P and Narang.K.L (2019), Cost Accounting Principles and Practices, Kalyani Publishers.

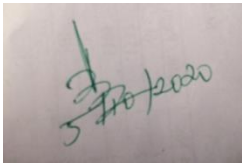
**Books for Reference:**

- 1.Reddy, T.S, and Hari Prasad Reddy. V. (2018), Cost Accounting, Margham Publications.
- 2.Khan. M.Y and Jain. P.K,( 2019), Cost Accounting and Financial Management, 4<sup>rd</sup> Edition, Tata MC Graw Hill Education Private Ltd.
3. Dr. K.L. Gupta, Prof. M.L. Agarwal, (2019) Cost Accounting, Sahitya Bhawan Publications

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	H	H	H	M	M
<b>CO3</b>	H	H	H	M	M
<b>CO4</b>	H	M	M	H	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
<b>Mr.K.Hari Shankar</b> <b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO514	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>AUDITING PRINCIPLES AND PRACTICE</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5		<b>Credits:</b>	03

### Course Objective

To expose the students to the principles and practice of auditing.

### Course Outcomes (CO)

K1	CO1	To keep in mind current auditing concepts, standards and acceptable practices.
K2	CO2	To comprehend preventative internal control measures.
K3	CO3	To implement the audit process from planning of audit to completion of audit.
K4	CO4	To interpret audit through computer assisted audit techniques

### Syllabus

#### Unit-1 Introduction to Auditing

Auditing – Origin – Definition – Objectives – *Types* – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation. (13 hrs)

#### Unit-2 Internal Check and Internal Audit

Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – The Audit of Impersonal Ledger. (13 hrs)

#### Unit-3 Verification and Valuation

Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation And Verification of Assets And Liabilities – Depreciation – Reserves and Provisions –Contingent Liabilities. (13 hrs)

#### Unit-4 Audit of Joint Stock Companies

Appointment of Company Auditor - *Qualification* – Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types. (13 hrs)

#### Unit-5 Audit of Computerized Accounts

Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures – Audit Testing. (13hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

**Book for Study:**

Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2017), A Hand Book of Practical Auditing, New Delhi, S.Chand & Co Ltd

**Books for Reference:**

1.De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.

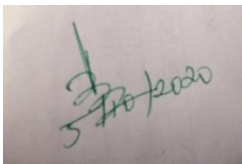
2.Pradeep Kumar. (2017), Auditing Principles And Practices, New Delhi, Kalyani Publication.

3. Dr.Sharma,(2019), Auditing, Sahitya Bhawan Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	M	M	H	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
<b>Ms.P.Anitha</b>  <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

Programme code:	B.Com	<b>Programme Title:</b>	Bachelor of Commerce (Aided & S.F)	
Course Code:	20UCO515	<b>Title</b>	Batch:	2020-2023
		<b>Retail Management</b>	Semester	V
Hrs/Week:	5		Credits:	3

### COURSE OBJECTIVE

The objective is to enable the students to gain in-depth knowledge in retail management.

### COURSE OUTCOMES (CO)

K1	CO1	To recollect the concepts of effective retailing.
K2	CO2	To understand the strategic decisions involved in location, evaluation and selection.
K3	CO3	To recognize the tactics of pricing, store management and visual merchandising for extracting profit from retail offering.
K4	CO4	To know the numerous career positions available in the retail field.

### SYLLABUS

#### **Unit-1 Introduction to Retail Management:**

Definition- Evolution of retailing in India- Functions of Retailing – Characteristics- Traditional and Non-Traditional Retailing – Retail Business in India – Influencing factors of Retail Business – *Classification of Retailers* – Store Based and Non-Store Based – Emerging Trends in Retailing – FDI – Rural Retailing – Present Indian Retail Scenario (13 hrs)

#### **Unit-2 Retail Strategy:**

Definition – Nature of Strategic Planning – Retail Strategic Planning Process – Store Location – Importance – Influencing factors of Store Location – Trade Area Analysis – Site Evaluation and Selection – Retail Organization – Designing – Principles – Specialization and Departmentalization – Forms of Retail Organization – Retail Organization Types – Legal Forms of Retail. (13 hrs)

#### **Unit-3 Managing Retail Store:**

Store Management – Role of Store Managers - Store Layout – Store Interiors - Merchandise Management – Objectives – Organisational Structure of Merchandise Management – Merchandise Pricing – Pricing Strategies – Visual Merchandising – Store Security – Customer Service – Types – Customer Service Strategies. (13 hrs)

#### **Unit-4 Emerging Trends in Retailing:**

Retail Management Information System – Non- Store Retailing (e- tailing) – Impact of Information Technology in Retailing – Integrated System and Networking – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels - Customer Database Management System – Legal, Social and Ethical issues in Retailing. (13 hrs)

### Unit-5 Careers in Retailing:

Retail Industry – Traits of Retailers – Employment Opportunities – *Careers in Retailing: Sales Executive, Store Managers, Sales and Merchandise Representative (SMR)* – Future Retailing – Integrated Multichannel Retailing. (13hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Seminar, Assignment

- Italics denotes self study topics

### Book for Study

J K Nayak, Prakash C.Dash (2017) , Retail Management, Cengage,

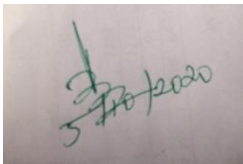
### Books for Reference

1. Suja R. Nair (2016), Retail Management, Himalayas Publishing House, New Delhi
2. Dr.Harjit Singh, (2017) Retail Management A Global Perspective, 3<sup>rd</sup> Edition, S.Chand Publishing House.
3. Chetan Bajaj, Rajnish Tow and Nidhi V.Srivatsava,(2018) Retail Management, Oxford University

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	H	H
CO4	H	H	M	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.S.Shanmugapriya</b> <b>Ms.R.Kalaiselvi</b>	Name: <b>(Dr.P.Bruntha)</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthukumaran)</b> Signature:

Programme code:	B.Com	<b>Programme Title:</b>	Bachelor of Commerce (Aided & S.F)	
Course Code:	20UCO516	<b>Title</b>	Batch:	2020-2023
		<b>Business Communication and Commerce Practical</b>	Semester	V
Hrs/Week:	5		Credits:	3

### Course Objective

To develop the skill of writing business letters.

### Course Outcomes (CO)

K1	CO1	To make students to understand how to write business correspondence and improve written communication
K2	CO2	To develop the students ability to communicate effectively
K3	CO3	To know various forms used in office management and to compute tax liability
K4	CO4	To apply theoretical knowledge into a business practice and review various forms and practices

### Syllabus

#### Unit-1 Business Communication:

Meaning – *Importance of Effective Business Communication*- Modern Communication Methods - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter. (13 hrs)

#### Unit-2 Enquiries Order and Execution

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement. (13 hrs)

#### Unit-3 Collection Letters:

Meaning – Collection Series – Importance of Collection Letter – Debtors’ Explanation Letter – Reply to Debtors’ Explanations. (13 hrs)

#### Unit-4 Secretarial Correspondence

Correspondence with director - Correspondence with shareholders - Correspondence with others. Preparation of Agenda and Minutes. (13 hrs)

#### Unit-5 Public Relation Correspondence

Press release and notice - press conference - Exhibition - Launches - Brochures - Magazines - advertising - classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter - promotion - Retrenchment - resignation. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

- Italics denotes self study topics

**Book for Study:**

Rajendra pal and Korlahalli. J.S.(2017),Essential of Business Communication, New Delhi, Sultan Chand And Sons.

**Books for Reference:**

- 1.Ramesh, MS, and C.C. Pattanshetti,(2017) , Business Communication, New Delhi, S.Chand & Co.
- 2.Raghunathan N.S and Santhanam.B (2017), Business Communication, Margham Publication.
3. Asha Kaul (2016), Effective Business communiacion, Asoke K.Ghose, PHI Learning Pvt Ltd

**\*Separate examination for 100 Marks**

**75 Marks External and 25 Marks Internal**

**Commerce Practical:**

1. Report Writing – Sales Report
2. Letter to editor – Current Issues
3. Computation of Tax Liability
4. Filling and Preparation of Saral Form (Form 16)
5. Inward and Outward Mail Register
6. Preparation of Application Form for PAN Card
7. Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip and DD Challan
8. GST Registration Form
9. Filling up Share Application Form
10. Preparation of Employee History Card
11. Preparation of Pay Roll
12. Preparation of Pay Slip
13. Fixing Brand Name for Six Products with USP
14. Designing Office Layout
15. Filling of Insurance Proposal

Note:

- Record note should be maintained by the Students for both the practical's
- Internal – 40 Marks and External – 60 Marks

Internal marks are allotted on the basis of preparation of record note.

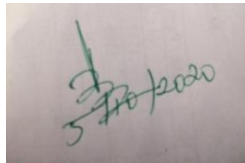
### Question Paper Pattern for ESE:

1. Written examination is conducted for Commerce Practical by both Internal and External examiners
2. Duration for examination is 3 hours
3. Pattern of Questions
  - a. Section A – (1 \*20 = 20 Marks)
  - b. Section B – (5 \* 8 = 40 Marks)

### Mapping

<b>PSO</b> <b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	M
<b>CO2</b>	M	M	H	H	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b> <b>Ms.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO517	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>INSTITUTIONAL TRAINING</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>			<b>Credits:</b>	03

### Course Objective

To gain the practical knowledge in the working environment.

### Course Outcomes (CO)

K1	CO1	To recollect and integrate classroom theory with workplace practice
K2	CO2	To understand the administrative functions and company culture
K3	CO3	To apply the academic and career goals
K4	CO4	To interpret the work done in industrial training and describing the experience.

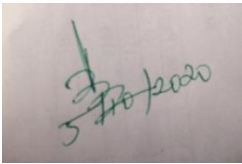
Institutional Training is a part of B.Com Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. Internal and External examiners evaluate the student's performance and award the viva- voce marks.

Criteria	Marks
<b>External –Viva and Report Presentation</b>	<b>60</b>
<b>Internal - Institutional Training Report</b>	<b>40</b>
<b>Total</b>	<b>100</b>

### Mapping

CO \ PSO	PSO				
	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	M	H	M	H	H
<b>CO3</b>	H	M	H	M	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme Code:</b> B.Com.		<b>Programme Title :</b>	Bachelor of Commerce (Aided and Self-financing)	
<b>Course Code</b>	20 UCO 518	<b>Title</b>	<b>Batch</b>	2020-2023
		<b>Core XVIII: Goods and Services Tax (GST) Accounting</b>	<b>Semester</b>	V
<b>Hours per week</b>	2		<b>Credits</b>	1

### Course Objective

#### Course Objective

To give practical exposure on Goods and Services Tax (GST) accounting in India.

#### Course Outcomes (CO)

K1	CO1	To understand the importance of Goods and Services Tax (GST) in India
K2	CO2	To enrich the knowledge of students in preparing accounting entries with GST
K3	CO3	To know the preparation of source documents and types of vouchers
K4	CO4	To prepare and analyse the final accounts of a sole proprietorship

#### Practicals

( 26 Hours)

1. Calculation of selling price before and after GST
2. Preparation of accounting entries under GST
3. Preparation of Source Documents:
  - a. Cash Memo
  - b. Invoice or Bill
  - c. Receipt
  - d. Pay-in-slip
  - e. Cheque
  - f. Debit Note
  - g. Credit Note
4. Preparation of Cash Voucher
5. Preparation of Non-cash Voucher or Transfer Voucher
6. Preparation of Compound Voucher
7. Preparation of Trading Account with GST
8. Preparation of Profit and Loss Account with GST
9. Preparation of Balance Sheet with GST
10. Preparation of Balance Sheet with simple adjustments including GST

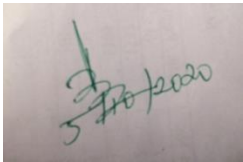
#### Books Recommended

1. Grewal, T.S. (2018), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.
2. Nadhani Asok K (2019), GST Accounting, BPB publications
3. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, (2019), Goods and Services tax Sahitya Bhawan Publications.

### Mapping

<b>PSO</b> <b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	H	M	H
<b>CO2</b>	H	M	M	H	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.P.Bruntha</b>	Name: <b>(Dr.P.Bruntha)</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>Dr.R.Muthukumaran</b>  Signature:

<b>Programme Code:</b> B.Com.		<b>Programme Title :</b>	Bachelor of Commerce (Aided and Self-financing)	
<b>Course Code</b>	20 UCO 519	<b>Title</b>	<b>Batch</b>	2020-2023
		<b>Major Elective:</b> <b>Entrepreneurial Development</b>	<b>Semester</b>	V
<b>Hours per week</b>	5		<b>Credits</b>	5

### Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development and supportive measures

### Course Outcomes (CO)

K1	CO1	To make the students to understand the essentials of entrepreneurship and to know the presence of supportive institutions
K2	CO2	To enlarge the students ability to identify and appraise the project
K3	CO3	To know the forms of entrepreneurship including the women entrepreneurship
K4	CO4	To apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures

### Syllabus

#### Unit-1: Introduction to Entrepreneurship

Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.

Entrepreneur – Definition and Meaning – Entrepreneur Vs Enterprise – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneur – Traits of a successful Entrepreneur. (13hrs)

#### Unit-2: Project Identification and Appraisal

Meaning of Project – Objectives – Classification – Identification – Internal and External Constraints – Techno Economic Survey – Project Life Cycle – Formulation and Significance – Elements of Formulation – Project Selection – Design – Basic Concepts of Network Analysis like CPM and PERT. (13 hrs)

#### Unit-3: Institutions Assisting Entrepreneurs

DIC – SIDO – NSIC – SIDCO – SIPCOT – ITCOT – NIESBUD – NAYE – Commercial Banks – Self-Help Groups – Micro Credit – Institutional Finance System. (13 hrs)

#### Unit-4: Women and Social Entrepreneurship

Women Entrepreneurship - Characteristics – *Problems of Women Entrepreneurship in India* – Developing Women Entrepreneurship in India – Schemes for Women Entrepreneurs in India.

Concept of Social Enterprise and Social Entrepreneurship: Sustainability Issues and Challenges. Rural Entrepreneurship and Family Business Entrepreneurship – Need and Importance – Issues and Challenges. (13 hrs)

## Unit-5: Case Study and Government Policy

Successful Entrepreneurial Ventures – Drawbacks of Entrepreneurial Ventures and Turn around Ventures – Sickness in Micro, Small and Medium Enterprises – Case Study.

Government Policy about Entrepreneurial Development – SMEs – Government of India support for Entrepreneurship. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Seminar, Assignments, Group Discussion and PowerPoint Presentation

- Italics denotes self study topics

### Book for study

Vasant Desai (2017), *Dynamics of Entrepreneurial Development*, Wiley Eastern Ltd., New Delhi

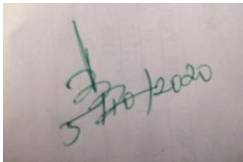
### Books for Reference

1. Gardon, E. and K. Natarajan (2016), *Entrepreneurship Development*, Himalaya Publishing House, Chennai.
2. Saravanel, P. (2017), *Entrepreneurial Development*, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore
3. Sujatha, V. (2018), *Entrepreneurial Development*, Cauvery Publications, Tirchirappalli

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M
CO2	H	M	M	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b> <b>Ms.D.Ahila</b>	Name: <b>(Dr.P.Bruntha)</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: Dr.R.Muthukumaran Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO 5S1	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	1	<b>SBE(Major) -INTELLECTUAL PROPERTY RIGHTS (IPRS)</b>	<b>Semester</b>	V
			<b>Credits:</b>	2

### Course Objective

It aims to provide basic knowledge on Intellectual Property Rights followed in our country.

### Course Outcomes (CO)

K1	CO1	To recall the IPR concepts in India.
K2	CO2	To understand various procedures for IPR in India.
K3	CO3	To develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.
K4	CO4	To evaluate the legal management of IPR in real life practice.

### Syllabus

#### UNIT 1 : Overview of Intellectual Property:

Need for IPR- IPR in India and abroad- importance of IPR. (3 hrs)

#### UNIT 2: Patents:

Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent. (3 hrs)

#### UNIT 3 : Copy Right:

Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights. (3 hrs)

#### UNIT 4 : Trade Marks:

Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks. (2 hrs)

#### UNIT 5: Unfair competitions:

Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition. (3 hrs)

**Total Contact hrs / Semester (13hours)**

Group discussions, Seminar and Assignment, quiz
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- Italics denotes self study topics

**Book for study**

V. Sople Vinod,(2018) Managing Intellectual Property by (Prentice hall of India Pvt.Ltd),  
2006.2.Intelluctual Property rights and copyrights , Ess Ess Publications.

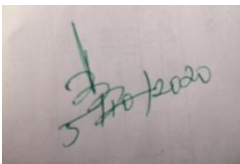
**Books for reference**

1. A. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book company.
2. Edited by Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property, Edward Elgar Publishing Ltd.
3. P.N. Chereminisin off, R.P.Ouellette and R.M.Bartholomew, (2016) biotechnology applications and research, Technomic publishing co., Inc. USA.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	M	H	H	H	H
<b>CO4</b>	H	H	H	M	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.P.Nandhini</b> <b>Ms.R.Kalaiselvi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO5S2	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	1	<b>SBE (Major) :</b> <b>ADVERTISEMENT AND SALES PROMOTION</b>	<b>Semester</b>	V
			<b>Credits:</b>	02

### Course Objective

To provide knowledge on Advertising and sales promotion.

### Course Outcomes (CO)

K1	CO1	To keep in mind the communication objectives behind advertisement and promotion.
K2	CO2	To point out the advertising and promotion strategies and tactics utilized by communicating agencies.
K3	CO3	To implement skills in selecting and integrating element to create effective communication campaigns.
K4	CO4	To analyze current and past advertising and promotion campaigns.

### Syllabus

#### Unit-1

Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media. (3 hrs)

#### Unit-2

Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout. (3 hrs)

#### Unit-3

Basic elements of Advertising- Print Production – *Methods of Printing* – Print Production Process – Broadcast vs. Print Production – Television Production – Radio Production. (3hrs)

#### Unit-4

Advertising Campaign - Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods. (2 hrs)

#### Unit-5

Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service. (2hrs)

**Total Contact hrs / Semester**

**(13 hours)**

Group discussions, Seminar, Activity and Assignment
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- Italics denotes self study topics

**Book for Study:**

Pillai. R.S.N & Bagavathi (2017), Modern Marketing Principles and Practices. New Delhi: S. Chand & Co Pvt. Ltd.,

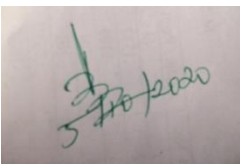
**Books for Reference:**

- 1.Philip Kotler(2018), Principles of Marketing, New Delhi: Prentice Hall of India,
- 2.Pingali Venugopal(2017),Marketing Management, Edition-1, New Delhi, SAGE Publication.
3. Pillai R. S. N, (2018), Marketing Management, S Chand & Co Ltd

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	M	H	H	H	M
<b>CO4</b>	H	M	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Mr.K.Harishankar</b>  <b>Mr.A.Ramkumar</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	20UCO620	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>MANAGEMENT ACCOUNTING</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To enlighten the students on the different concepts of management accounting

### Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

### Syllabus

#### Unit-1 Basis of Management Accounting

Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting. (16 hrs)

#### Unit-2 Ratio analysis

Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements. (16 hrs)

#### Unit-3 Funds Flow and Cash Flow Statement

Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems. (15 hrs)

#### Unit-4 Budgetary Control

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements. (15 hrs)

### Unit-5 Marginal Costing Techniques

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only) (15 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

#### Book for Study:

Dr. Maheswari.S.N. (2019), Cost and Management Accounting”, 16<sup>th</sup> edition, New Delhi, Sultan Chand & Sons.

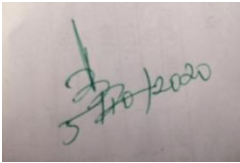
#### Books for Reference:

1. Jain.S.P and Narang. K L (2018), Cost and Management Accounting, New Delhi , Kalyani Publishers.
2. Sharma and Gupta. S.K (2018) “Management Accounting”, 13<sup>th</sup> Edition, New Delhi, Kalyani Publishers
3. M.N. Arora, (2019), Cost and Management Accounting, Himalaya Publishing House

#### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	M
CO2	M	M	H	H	H
CO3	H	H	H	M	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.R.Manikandan</b> <b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>20UCO621</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>E-COMMERCE AND CYBER SECURITY</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

To enable the students to acquire knowledge on electronic commerce.

### Course Outcomes (CO)

K1	CO1	To keep in mind the foundations and importance of e-commerce.
K2	CO2	To understand E-Commerce platforms.
K3	CO3	To deploy the legal issues and privacy in e-commerce.
K4	CO4	To analyze and discuss e-commerce issues.

### Syllabus

#### Unit-1 Introduction to E-Commerce

Features- Objectives-Types of *E-Commerce-Advantages and Disadvantages*-Business Models of E-Commerce – B2B – B2C – C2B – C2C – B2E- G2B. (13 hrs)

#### Unit-2 Electronic Commerce

Mobile Commerce- Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems (13 hrs)

#### Unit-3 Electronic payment system

Introduction- Token based E-payment- Credit cards as E-payment- *Mobile payment*- E-cash and E-Cheque (13 hrs)

#### Unit-4 Components Of Communications System

Transmission Media- Protocol Definition – Introduction To TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial Of Service, Elevation Of Privilege. (13 hrs)

#### Unit-5 Authentication

Password Management – E-Commerce Security- Windows Security- Network Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic - Steganography. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

**Book for Study:**

Dr.Rayudu.C.S, (2017), E-commerce and E-Business, Himalaya publishing house, New Delhi

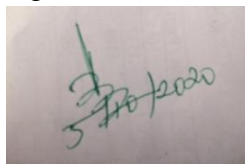
**Books for Reference:**

1. Ravi Kalakota and Andrew .B Whiston(2017), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd.
2. Bharat Bhasker,(2017), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.
3. P.T. Joseph (2018), E-commerce, PHI Learning.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	H	H
<b>CO2</b>	H	M	H	H	H
<b>CO3</b>	M	H	H	M	M
<b>CO4</b>	M	H	H	L	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.P.V.Nandhini</b> <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>20UCO622</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>CASE ANALYSIS</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	4		<b>Credits:</b>	2

### Course Objective

To enable the students develop their analytical skills, problem solving abilities and decision making strategies.

### Course Outcomes (CO)

K1	CO1	To remember the depth knowledge about the study subject condition.
K2	CO2	To understand alternative course of action to develop creative solution by group discussion.
K3	CO3	To apply insight and understanding of issues and difficulties in computational modeling through case study.
K4	CO4	To analyse strategies to set objectives for solving cases.

### Syllabus

#### Unit-1 Introduction to Case

Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-*Role of Case Analysis*. (11 hrs)

#### Unit-2 Case Studies in Marketing Management

Concept of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management (11 hrs)

#### Unit-3 Case Studies in Human Resources Management

Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation. (10 hrs)

#### Unit-4 Case Studies in Financial Management

Working Capital-Dividend Policies-Capital Structure-Budgeting. (10 hrs)

#### Unit-5 Case Studies in Costing

Production and Material Management -Production Techniques –Material Management

– Cost Management - Case studies related to Transport Management (10 hrs)

**Total Contact hrs / Semester**

**(52 hours)**

Group discussions, Seminar , Assignment., Brain storming, Activity and Case study
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- Italics denotes self study topics

**Material:**

Case Analysis compiled by Dr.P.MaruthuPandian, Associate professor and Head (Rtd) , Department of Commerce, NGM College, Pollachi

**Books for Reference:**

1. Sherlakar.(2018) Case Studies in Marketing, New Delhi ,S.Chand& Co.
2. Nair and Latha Nair (2017) Personnel Management and Industrial Relations, New Delhi, S.Chand& Co.
3. Ellet William, (2019), The case study, Harvard Business Review Press

**I Scheme of Evaluation for Case Analysis:**

Criteria	Marks
<b>End Semester Examination</b>	<b>30</b>
<b>Internal Assessment</b> (Case Analysis Record )	<b>20</b>
<b>Total</b>	<b>50</b>

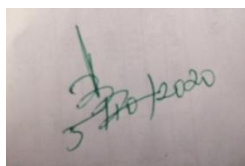
**II Question paper pattern ESE:**

1. Duration of Examination : 3 Hours
2. Pattern of Questions :  
 Part A -1\*15= 15 Marks  
 Part B -5\*12 = 60 (Five out of Six)  
 Max Marks: 75
3. Maximum marks obtained by the students, reduced to 30 marks.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	H	H
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	H	H	H	M	H
<b>CO4</b>	M	H	H	H	M

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.P.Bruntha</b> <b>Ms.R.Kalaiselvi</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>20UCO623</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>PROGRAMMING LAB- ACCOUNTING PACKAGE</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	2		<b>Credits:</b>	1

### Course Objective

To create practical knowledge in accounting aspect

### Course Outcomes (CO)

K1	CO1	To understand the basic accounting concepts.
K2	CO2	To get the idea about tally accounting software from the business perspective.
K3	CO3	To apply the basic rules and tricks to drill the transaction.
K4	CO4	To analyze the applications of technology in accounting.

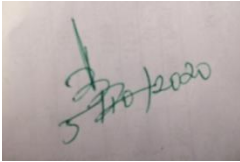
### Syllabus

<b>Excises</b>	<b>Content</b>	<b>Hrs</b>
	<b>LIST OF PROGRAMMES</b>	
1.	Company Creation and Alteration	<b>26</b>
2.	Creating and Displaying Ledger.	
3.	Voucher Entries, Voucher Alteration and Deletion. Preparation of Trial Balance.	
4.	Inventory Information- Stock Summary.	
5.	Inventory Information- Godown creation, Alteration and Godown summary	
6.	Final Accounts without Adjustments.	
7.	Final Accounts with Adjustments.	
8.	Ratio Analysis/ Cash Flow/ Fund Flow Statement	
9.	Bank- Reconciliation Statements.	
10.	Cost Center and Cost Categories	
11.	Bill wise Statement	
	<b>Total Contact hrs/Semester</b>	<b>26</b>

## Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	M	H	M	H	M
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<p><b>Dr.P.Bruntha</b></p> <p><b>Dr.N.Bagyalakshmi</b></p>	<p>Name:</p> <p><b>Dr.P.Bruntha</b></p> <p>Signature:</p> 	<p>Name:</p> <p><b>(Mr.K.Srinivasan)</b></p> <p>Signature:</p>	<p>Name:</p> <p><b>(Dr.R.Muthu kumaran)</b></p> <p>Signature:</p>

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO624	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>FINANCIAL MANAGEMENT AND SERVICES</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5		<b>Credits:</b>	05

### Course Objective

To help the students in understanding the various concepts of financial management and services.

### Course Outcomes (CO)

K1	CO1	To understand and remember the concepts and tools of finance.
K2	CO2	To evaluate capital investment decision and financial policies to business valuation.
K3	CO3	To analyze the structure of the financial markets.
K4	CO4	To apply the financial knowledge to practice.

### Syllabus

#### Unit-1 Foundations of Finance:

Introduction to Finance – Nature, Scope and Functions of Finance, Organization of Financial Functions – Objectives of Financial Management – Investment Decisions – Capital Budgeting - Principles and Techniques – Nature of Capital Budgeting – Identifying Relevant Cash Flows – Evaluation Techniques  
(10 hrs)

#### Unit-2 Financing Decision:

Leverages – Operating and Financial Leverage – Measurement of Leverages – Degree of Operating and Financial Leverage – Combined Leverage, EBIT – EPS Analysis – Indifference Point Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average cost of Capital – Capital Structure - Theories – Net Income Approach, Net Operating Income Approach– Determinants of capital Structure  
(15hrs)

#### Unit-3 Dividend Decision:

Dividend Decision – Issue in Dividend Decision, Importance, Relevance and Irrelevance Theories – Walter’s Model – Gordon’s Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend  
(10 hrs)

#### Unit-4 Financial Markets an Overview:

Introduction to Financial Markets – Financial System – Components of Indian Financial System – Money Market – Features and Functions of Money Market – Structure of Indian Money Market – Participants in Money Market. Capital Market – Objectives and Importance – Characteristics – *Structure of Indian Capital Market* – Components of Capital Market  
(15 hrs)

#### Unit-5 Mutual Funds and Credit Rating:

Mutual Funds – Origin and Growth of Mutual Funds – Organization of Fund – Types – Importance of Mutual Fund – Selection of Fund – Mutual Fund in India – Recent Trends Credit Rating – Origin and Growth – Need for Rating – Features – Merits and Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India  
(15 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

- Italics denotes self study topics

**Book for Study:**

Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya Publishing House.

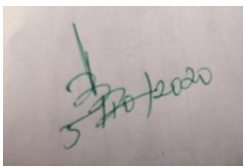
**Books for Reference:**

- 1.Khan.M.Y.(2017) “Financial Services”,5<sup>th</sup> Edition New Delhi, Tata McGraw Hill Publishing Company Limited.
- 2.Santhanam. B.(2017), Financial Services, ,New Delhi, McGraw Hill Publishing Company Limited.
- 3.Clifford Gomez ,(2018), Financial Markets Institutions and services, PHI Learning Ltd

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	M	H	H	M	H
<b>CO3</b>	M	M	H	H	M
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.S.Shanmugapriya</b>  <b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	20UCO 625	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>Service Marketing and Customer Relationship Marketing</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	06		<b>Credits:</b>	05

### Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customer relationship marketing.

### COURSE OUTCOMES (CO)

K1	CO1	To recollect the concepts of service marketing.
K2	CO2	To demonstrate ability evaluating service design.
K3	CO3	To identify the way in which marketing of services can be practically applied in service sector.
K4	CO4	To analyse and investigate the aspects of CRM implementation or CRM innovations in work related environment.

### SYLLABUS

#### Unit-1 Introduction to Service Marketing:

Definition- Nature and Scope of Services – Unique Characteristics of Services – *Service Sector* – Consumer Expectations in Service Sector- Growth of Service Sector and Service Industries in India - Evolution of Service Marketing – Concept of Service Marketing – Challenges and Issues in Service Marketing. (13 hrs)

#### Unit-2 Service Life Cycle and Design

Service Life Cycle - Service Blueprint – GAP'S Model of Service Quality – *7 P's of Services Marketing* – Service Benchmarking - Service Segmentation – Targeting and Positioning – Service Marketing Triangle - Integrated Service Marketing Communication (IMC). (13 hrs)

#### Unit-3 Marketing of Services:

Overview of different Service Sectors: Marketing of Banking Services – Marketing in Insurance Sector – Marketing of Educational Services – Marketing of Tourism and Airlines – Marketing of Hospitality Service – Healthcare Marketing – Social Services by NGO's – Marketing of Online Services – Marketing of Professional Services – *case studies*. (13 hrs)

#### Unit-4 Customer Relationship Marketing:

Evolution of Relationship Marketing – Concept and Growth of Relationship Marketing - Definition of CRM – Emerging CRM Practices – CRM Implementation – Customer Development Process – Customer Retention – Customer Retention Strategies – Concept of Life Time Customer – Customer Satisfaction – Measuring Customer Satisfaction – Cases of Customer Satisfaction. (13 hrs)

#### Unit-5 Emerging Trend in CRM:

E-CRM – Importance of e-CRM in Service Marketing – CRM- Changing perspective – Features of e-CRM – Technologies of e-CRM – Voice Portals – Virtual Customer Representative – Functional

**Total Contact hrs / Semester**

**(65 hours)**

Seminar, Assignment
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- Italics denotes self study topics

**Book for Study**

Bhattacharjee C (2016), Service Marketing – Concepts, Planning and Implementation, Excel books, New Delhi, 1<sup>st</sup> Edition.

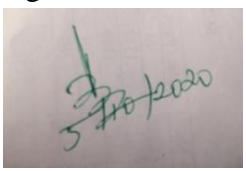
**Books for Reference**

1. Christopher H.Lovelock, Jochen Wirtz, (2017) Service Marketing, Pearson Education, New Delhi, 8<sup>th</sup> edition,.
2. Alok Kumar Rai, (2017) Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt.Ltd., New Delhi,
3. Sugandhi R.K (2018) Customer relationship management, New Age International Publishers

**MAPPING**

<b>PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO</b>					
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	M	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.G.Gnanaselvi</b> <b>Ms.G.Nithya</b>	Name: <b>(Dr.P.Bruntha)</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthukumar)</b>  Signature:

<b>Programme Code:</b>	B.Com.	<b>Programme Title :</b>	Bachelor of Commerce (Aided and Self-financing)	
<b>Course Code</b>	20 UCO6S3	<b>Title</b>	<b>Batch</b>	2020-2023
		<b>SBE (Major) : Commerce for Competitive Exams</b>	<b>Semester</b>	VI
<b>Hours per week</b>	1		<b>Credits</b>	2

### Course Objective

To impart knowledge on the vital aspects of commerce arena in order to face the competitive exams

### Course Outcomes (CO)

K1	CO1	To understand the essentials of banking and various investments avenues and different types of financial markets and institutions
K2	CO2	To enrich the knowledge on the basics and latest developments in economics
K3	CO3	To familiarise with basic numerical ability problems
K4	CO4	To learn and resolve verbal reasoning related problems

### Syllabus

#### Unit-1: Banking and Insurance

Banking Functions – Types of Accounts – Types of Cheque – Types of Cards – Functions of RBI – Role of E-Banking and its Services. *Principles of Insurance* – Classification of Insurance – Advantages of Insurance. (3 hrs)

#### Unit-2: Economics

Economic System – Industrial Policies – *Inflation and Deflation* – Business Cycle – Balance of Trade – Balance of Payment – Types of Demand and Supply – Market Structure and Pricing Decisions. (2 hrs)

#### Unit-3: Investment

Investment Avenues: Shares, Debentures and Bonds – Money Market – Capital Market – SEBI – NSE. Fiscal Policy and Taxation Policy – Latest Development in Taxes and Duties. (2 hrs)

#### Unit-4: Numerical Ability

Numerical Ability – BODMAS – Ratio and Percentage – Calculation of Selling Price – Marked Price – Profit and Loss – Simple Interest – Compound Interest – Basic Logarithm – HCF – LCM – GCD Time, Speed and Distance - Mensuration. (3 hrs)

#### Unit-5: Reasoning Ability

Reasoning Ability – Direction – Blood Rotation – English Comprehension – Spot the Error – Article Proposition – Essay Writing. (3 hrs)

**Total Contact hrs / Semester**

**(13hours)**

- Italics denotes self study topics

### Book for study

Sanjeev Kumar (2019), *Objective Commerce*, Ramesh Publishing House, Chennai

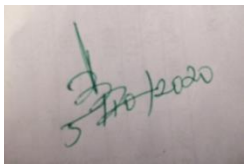
### Books for Reference

1. Vineet Kumar (2018), UGC NET / SET (JRF & LS) Commerce Paper II & III, Airhant Publications, Hyderabad
2. Purushottam Kumar (2019), *General Knowledge*, G.K. Publications, New Delhi
3. Singh, S.K. (2019), Reasoning and Numerical Ability for GATE, Cengage Learning India Pvt. Ltd., New Delhi.

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H
CO2	H	M	M	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b> <b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme Code:</b>	B.Com.	<b>Programme Title :</b>	Bachelor of Commerce (Aided and Self-financing)	
<b>Course Code</b>	20 UCO 6S4	<b>Title</b>	<b>Batch</b>	2020-2023
		<b>SBE (Major) : Business Ethics</b>	<b>Semester</b>	VI
<b>Hours per week</b>	1		<b>Credits</b>	2

### Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business

### Course Outcomes (CO)

K1	CO1	To understand the principles and theories of ethics in business
K2	CO2	To expand the knowledge of students on the ethical issues in financial services
K3	CO3	To be acquainted with the ethics used in the field of Marketing and HRM
K4	CO4	To learn and to apply the knowledge of Corporate Social Responsibility towards society and nature / environment

### Syllabus

#### Unit-1: Introduction to Business Ethics

Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation. (3 hrs)

#### Unit-2: HRM and Ethics

Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM in creating Ethical Organisation. (2 hrs)

#### Unit-3: Marketing and Ethics

Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research. (2 hrs)

#### Unit-4: Finance and Ethics

Ethical Issues in Finance – Introduction – Significance of Financial Management – *Role of Finance Manager* – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks – Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds. (3 hrs)

#### Unit-5: Corporate Social Responsibility (CSR) and Ethics

Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR.

Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative – Waste Management. (3 hrs)

- Italics denotes self study topics

**Book for study**

AC Fernando (2017), *Business Ethics – An Indian Perspective*, Pearson Education, New Delhi

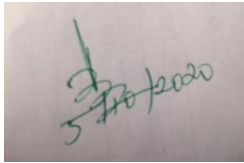
**Books for Reference**

1. *Business Ethics and Corporate Governance* (2016), ICFAI Centre for Management Research, Hyderabad
2. John R Boatright (2017), *Ethics and Conduct of Business*, Pearson Education Pvt. Ltd., Singapore
3. Davis Keith and Blomstorm (2018), *Business, Society and Environment*, Tata MaGraw – Hill Ltd., New Delhi.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H
CO2	H	M	M	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b> <b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

## VALUE ADDED COURSE

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com : AIDED</b>	
<b>Course Code:</b>	<b>20UCV01</b>	<b>Title</b>	<b>Batch :</b>	<b>2020-2023</b>
		<b>GST ACCOUNTING</b>	<b>Credits:</b>	<b>1</b>
<b>Duration</b>	<b>30 hrs</b>			

### Course Objective

To give practical exposure on Goods and Services Tax (GST) accounting in India.

### Course Outcomes (CO)

K1	CO1	To understand the importance of Goods and Services Tax (GST) in India
K2	CO2	To enrich the knowledge of students in preparing accounting entries with GST
K3	CO3	To know the preparation of source documents and types of vouchers
K4	CO4	To prepare and analyse the final accounts of a sole proprietorship

### Practicals

Calculation of selling price before and after GST

11. Preparation of accounting entries under GST

12. Preparation of Source Documents:

- a. Cash Memo
- b. Invoice or Bill
- c. Receipt
- d. Pay-in-slip
- e. Cheque
- f. Debit Note
- g. Credit Note

13. Preparation of Cash Voucher

14. Preparation of Non-cash Voucher or Transfer Voucher

15. Preparation of Compound Voucher

16. Preparation of Trading Account with GST

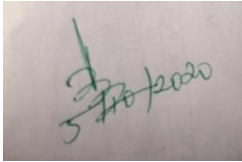
17. Preparation of Profit and Loss Account with GST

18. Preparation of Balance Sheet with GST

19. Preparation of Balance Sheet with simple adjustments including GST

### Books Recommended

4. Grewal, T.S. (2018), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>Prof. K. Srinivasan</b>  Signature:	Name: <b>Dr.R.Muthukumaran</b>  Signature:

## VALUE ADDED COURSE

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com : AIDED</b>	
<b>Course Code:</b>	<b>20UCV02</b>	<b>Title</b>	<b>Batch :</b>	<b>2020-2023</b>
<b>Duration</b>	<b>30 hrs</b>	<b>COMMERCE FOR COMPETITIVE EXAMS</b>	<b>Credits:</b>	<b>1</b>

### Course Objective

To impart knowledge on the vital aspects of commerce arena in order to face the competitive exams

### Course Outcomes (CO)

K1	CO1	To understand the essentials of banking and various investments avenues and different types of financial markets and institutions
K2	CO2	To enrich the knowledge on the basics and latest developments in economics
K3	CO3	To familiarize with basic numerical ability problems
K4	CO4	To learn and resolve verbal reasoning related problems

### Syllabus

#### Unit-1: Banking and Insurance

Banking Functions – Types of Accounts – Types of Cheque – Types of Cards – Functions of RBI – Role of E-Banking and its Services. *Principles of Insurance* – Classification of Insurance – Advantages of Insurance.

#### Unit-2: Economics

Economic System – Industrial Policies – *Inflation and Deflation* – Business Cycle – Balance of Trade – Balance of Payment – Types of Demand and Supply – Market Structure and Pricing Decisions.

#### Unit-3: Investment

Investment Avenues: Shares, Debentures and Bonds – Money Market – Capital Market – SEBI – NSE. Fiscal Policy and Taxation Policy – Latest Development in Taxes and Duties.

#### Unit-4: Numerical Ability

Numerical Ability – BODMAS – Ratio and Percentage – Calculation of Selling Price – Marked Price – Profit and Loss – Simple Interest – Compound Interest – Basic Logarithm – HCF – LCM – GCD Time, Speed and Distance - Mensuration.

#### Unit-5: Reasoning Ability

Reasoning Ability – Direction – Blood Relation – English Comprehension – Spot the Error – Article Proposition – Essay Writing.

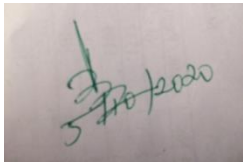
Seminar, Assignments, Group Discussion and PowerPoint Presentation
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## Book for study

1. Sanjeev Kumar (2011), *Objective Commerce*, Ramesh Publishing House, Chennai

## Books for Reference

4. Vineet Kumar (2013), UGC NET / SET (JRF & LS) Commerce Paper II & III, Airhant Publications, Hyderabad
5. Purushottam Kumar (2013), *General Knowledge*, G.K. Publications, New Delhi
6. Singh, S.K. (2011), Reasoning and Numerical Ability for GATE, Cengage Learning India Pvt. Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.P.Bruntha</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>Prof. K. Srinivasan</b> Signature:	Name: <b>Dr.R.Muthu kumaran</b> Signature:

## VALUE ADDED COURSE

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com : SELF FINANCING</b>	
<b>Course Code:</b>	<b>20UCV03</b>	<b>Title</b>	<b>Batch :</b>	<b>2020-2023</b>
		<b>TALLY ERP 9</b>	<b>Credits:</b>	<b>1</b>
<b>Duration</b>	<b>30 hrs</b>			

### Course Objective

To enhance the employability skills of students in the field of accounts.

### Course Outcomes (CO)

K1	CO1	To understand the basic accounting concepts.
K2	CO2	To get the idea about tally accounting software from the business perspective.
K3	CO3	To apply the basic rules and tricks to drill the transaction.
K4	CO4	To analyze the applications of technology in accounting.

S.No	Contents
1	Company Creation
2	Preparation of Trial Balance
3	Preparation of Final Accounts by Using Trial Balances
4	Preparation of Final Accounts with Adjustments by Using Trial Balance and Adjustments Entries.
5	Finalization of Accounts through Simple Voucher Entries
6	Finalization of Accounts through Advanced Voucher Entries
7	Preparation of Cost Statement through Ledger Creations
8	Preparation of Cost Statement through Voucher Entries
9	Preparation of Bank Reconciliation Statement.
10	Preparation of Stock Statement through Stock Ledger Creation
11	Preparation of Stock Statement through Inventory Vouchers
12	Preparation of Cash Flow and Fund Flow Statement.

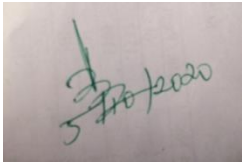
13	Preparation of GST Reports- Simple Entries.
14	Preparation of GST Reports- Advanced Entries.

### Book for Study

Dr.P.Rizwan Ahmed(2017), Tally ERP 9, MarghamPublications,Chennai.

### Books for Reference

Learn Tally ERP 9, Computerized Accounting made easy(2015)- The Official courseware from Tally Education, Sahaj Enterprises, Bangaluru.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>Prof. K. Srinivasan</b>  Signature:	Name: <b>Dr.R.Muthukumaran</b>  Signature:

## VALUE ADDED COURSE

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	<b>B.Com: SELF FINANCING</b>	
<b>Course Code:</b>	20UCV04	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Duration</b>	30 hrs	<b>FINANCIAL MARKETS AND EMERGING BUSINESS MODELS</b>	<b>Credits:</b>	01

### Course Objective

To provide knowledge on the various financial markets and its investments.

### Course Outcomes (CO)

K1	CO1	To keep in mind therelevance and scope of Financial markets.
K2	CO2	To point out theStartups Business Financing models.
K3	CO3	To analyze the types of the E-banking products and services.
K4	CO4	To apply the financial knowledge to practice.

### UNIT-1 INTRODUCTION TO FINANCIAL MARKETS

Financial Market - Objectives – Financial System – Features. Financial Market – Meaning – Types – *Functions* – Financial Sustainability – Causes Volatility – Sustaining The Financial Sector. Financial Inclusion – Reasons for Exclusion. (10 hrs)

### UNIT-2 STARTUPS FINANCING

Startups Financing – Features – Financing Startups – Bootstrapping - Mobilize the Resources Under Bootstrapping – Angel Investing – Steps in Angel Investment Process. (10 hrs)

### UNIT-3

E-Banking Products and Services – Small Bank Strategy – Artificial Intelligence in Banking Sector – Benefits – Factoring – Merits – Types – Functions of Factor. Forfaiting – Features – Types – Difference Between Factoring and Forfaiting. (10 hrs)

**Total Contact hrs / Semester**

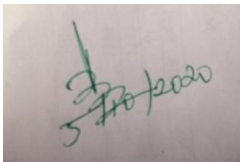
**(30 hours)**

### Book for Study:

Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya PublishingHouse.

### Books for Reference:

- 1.Sandeep Goel (2018), Financial Markets, Institutions and Services, PHI Learning Pvt. Ltd.
2. Siddaiah(2018), Financial Services, Pearson India Pvt. Ltd.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.M.Chithiraiselvan</b>	Name: <b>Dr.P.Bruntha</b>  Signature: 	Name: <b>Prof. K. Srinivasan</b>  Signature:	Name: <b>Dr.R.Muthukumaran</b>  Signature:

<b>Programme code:</b>	<b>B.Sc MATHS(S.F)</b>	<b>Programme Title :</b>	Bachelor of Commerce	
<b>Course Code:</b>	<b>20UMA3A3</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>FINANCIAL ACCOUNTING</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	03

### Course Objective

To introduce the students to the basics of Financial Accounting.

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply students' demonstrate skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

### Syllabus

#### Unit 1

Accounting-Definition-*Concepts*-Conventions-Journal –Ledger- Preparation of Trial Balance -Subsidiary Books. (16 hrs)

#### Unit 2

Final Accounts of Sole Trader with Simple Adjustments. (16 hrs)

#### Unit 3

Single Entry- Meaning and *Salient features*- Statement of Affairs Method- Conversion Method. (15 hrs)

#### Unit 4

Branch Accounts- Dependent Branch- Stock and Debtors system. (15 hrs)

#### Unit 5

Depreciation Accounting- Straight Line and Diminishing Balance Method (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Book for study

Reddy. T.S and Moorthy, (2017), Financial Accounting, Chennai, Margham Publications.

#### Books for Reference

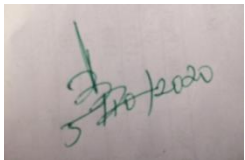
- 1.Gupta. R.L And Radha. M. (2017), Advanced Accountancy, New Delhi , Sultan Chand and Sons
- 2.B.S.Raman, Financial Accounting,(2017), Mangalore, United Publisher.
3. K. Narayanswamy (2018) Financial Accounting, PHI Learning.

**Mark Distribution:** 20% Theory and 80% Problems

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	M	H	M	H	M
<b>CO4</b>	H	H	H	H	M

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.R.Manikandan</b> <b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.SC MATHS</b>	<b>Programme Title :</b>	<b>MATHEMATICS</b>	
<b>Course Code:</b>	<b>20UMA3A4</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>PROGRAMMING LAB-ACCOUNTING PACKAGE</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	2		<b>Credits:</b>	2

### Course Objective

To impart practical knowledge in accounting package.

### Course Outcomes (CO)

K1	CO1	To understand the basic accounting concepts.
K2	CO2	To get the idea about tally accounting software from the business perspective.
K3	CO3	To apply the basic rules and tricks to drill the transaction.
K4	CO4	To analyze the application of technology in accounting.

### Syllabus

#### LIST OF PROGRAMMES

1. Company Creation and Alteration (26 hrs)
2. Creating and Displaying Ledger.
3. Voucher Entries, Voucher Alteration and Deletion
4. Preparation of Trial Balance.
5. Inventory Information- Stock Summary.
6. Inventory Information- Godown creation, Alteration and Godown summary
7. Final Accounts without Adjustments.
8. Final Accounts with Adjustments.
9. Ratio Analysis/ Cash Flow/ Fund Flow Statement
10. Bank- Reconciliation Statements.
11. Cost Center and Cost Categories
12. Bill wise statement.
13. Tax accounting –GST

**Total Contact hrs / Semester**

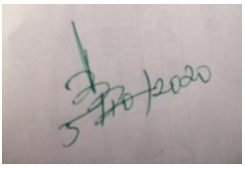
**(26 hours)**

PowerPoint, Group discussions, Seminar , Assignment
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### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	H	H
<b>CO2</b>	H	M	H	H	H
<b>CO3</b>	M	H	H	M	M
<b>CO4</b>	M	H	H	L	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.Sc MATHS(S.F)</b>	<b>Programme Title :</b>	Bachelor of Commerce	
<b>Course Code:</b>	<b>20UMA3A3</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	06	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>Semester</b>	IV
			<b>Credits:</b>	03

### Course Objective

To expose the students to the aspects of Cost and Management Accounting.

### Course Outcomes (CO)

K1	CO1	To keep in mind, the place and role of cost accounting in the modern economic environment.
K2	CO2	To understand the costing system, cost management system and budgeting system.
K3	CO3	To execute overheads problems in the allocations and apportionment.
K4	CO4	To analyze the common cost and revenues.

### Syllabus

#### Unit 1

Cost Accounting – Definition – *Objectives* – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost - Cost Sheet: Meaning – Advantages – Preparation of Cost Sheet (15 hrs)

#### Unit 2

Material Cost: Meaning – Techniques of Material Cost – Level Setting and E.O.Q - Valuing Material Issues LIFO & FIFO.  
Labour cost- Meaning – Computation of Labour Cost – System of Wage Payment. Over Heads - Definition – Allocation and Apportionment. (16 hrs)

#### Unit 3

Management Accounting: Meaning – Definition – *Nature and Scope* – Advantages and Disadvantages. (16 hrs)

#### Unit 4

Fund Flow Analysis and Cash Flow Analysis Format (simple problems only) (15 hrs)

#### Unit 5

Ratio of Financial Statement (simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (Simple problems) (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Book for Study:

T.S.Reddy And Y.Hari Prasad Reddy (2019), Cost Accounting, Chennai, Margham publications.

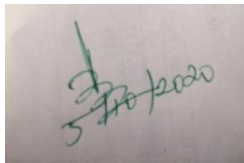
#### Books for Reference

1. Jain. S.P and Narang. K.L. (2019).Cost accounting, Chennai, Kalayani Publishers.
2. Sharma.R.K and Shasi. K. Gupta(2019), Management Accounting,Chennai, Kalyani Publishers.
3. Prof. M.L. Agarwal, Dr. K.L. Gupta (2018), Cost and Management Accounting, Sahitya Bhawan

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	H	H
<b>CO2</b>	H	M	H	H	H
<b>CO3</b>	M	H	H	M	M
<b>CO4</b>	M	H	H	L	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.S.Kaleeswari</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	B.SC Maths (SF)	<b>Programme Title :</b>	Bachelor of Mathematics	
<b>Course Code:</b>	<b>20UMA4A6</b>	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>COMMERCE</b>	<b>Semester</b>	IV
<b>Hrs/Week:</b>	2	<b>PRACTICAL</b>	<b>Credits:</b>	02

### Course Objective

To provide basic exposure to various forms and materials associated with office management

### Course Outcomes (CO)

K1	CO1	To recollect the various forms used in office management.
K2	CO2	To understand the computation of tax liability.
K3	CO3	To apply theoretical knowledge into a practical knowledge.
K4	CO4	To analyses strategies to set objectives for filling various forms.

### Syllabus

#### LIST OF PRACTICAL

1. Report Writing – Sales Report (26 hrs)
2. Letter to editor- Current Issues
3. Computation of Tax Liability
4. Filling and Preparation of Saral form and Form 16
5. Inward Mail Register – Outward Mail Register
6. Preparation of Application Form for PAN Card
7. Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip, DD Challan
8. GST Registration Form
9. Filling up of Share Application
10. Preparation of Employee History Card
11. Preparation of Pay Roll
12. Preparation of Pay Slip
13. Fixing Brand Name for six products with USP
14. Designing Office Layout
15. Filling of Insurance Proposal

**Total Contact hrs / Semester**

**(26 hours)**

#### I Scheme of Evaluation for Commerce Practical:

Criteria	Marks
<b>End Semester Examination</b>	<b>30</b>
<b>Internal Assessment (Record Note)</b>	<b>20</b>
<b>Total</b>	<b>50</b>

## II Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical
2. Duration of examination 3 hours
3. Pattern of Questions

Part A - 1\*10=10 ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

Part B - 5\*8 =40 (five out of Seven)

Record =10

Max Marks : 60

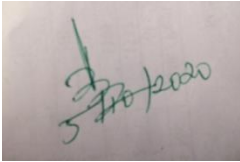
The required forms for Commerce Practical are provided to the students who appear for the exam.

4. Maximum marks obtained by the students, reduced to 30 marks.
5. Internal Mark- 20 (Record =5, Model Practical = 15)

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	H	M
<b>CO2</b>	2	4	3	4	3
<b>CO3</b>	4	4	4	3	3
<b>CO4</b>	3	3	2	3	3

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	BCA	<b>Programme Title :</b>	Bachelor of Computer Applications	
<b>Course Code:</b>	20UBC3A3	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>ACCOUNTANCY FOR DECISION MAKING</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	04		<b>Credits:</b>	04

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes (CO)

K1	CO1	To recollect the knowledge of accounting theory based on conceptual framework of accounting.
K2	CO2	To enable students to understand the concept of accounting.
K3	CO3	To execute the knowledge going in accounting for decision making.
K4	CO4	To analyze and interpret accounting related transactions in accordance with accounting theory.

### Syllabus

#### Unit-1

Financial Accounting – Meaning - Definition– Concepts – Conventions – Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance. (10hrs)

#### Unit-2

Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Preparation of Final Accounts with Simple Adjustment (12 hrs)

#### Unit-3

Cost Accounting – *Elements of Cost* – Cost Sheet –Stock Valuation – FIFO - LIFO - Simple Average Method . (10 hrs)

#### Unit-4

Management Accounting – Meaning - Definition – Objectives of Management Accounting - Budgetary Control – Cash Budget – Flexible Budget (10 hrs)

#### Unit-5

Ratio Analysis – Meaning - *Significance of Ratio Analysis* -Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio. (10 hrs)

**Total Contact hrs / Semester (52 hours)**

Group discussion, Seminars and Assignment
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- Italics denotes self study topics

#### Book for Study:

Shukla. M.C And Grewal. T.S And Gupta. S.L.(2019), Advanced Accountancy, New Delhi, S.Chand And Co.

#### Books for Reference:

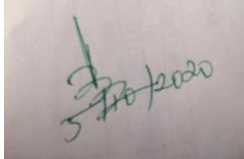
1. Jain. S.P and Narang. K.L.(2019) ,Cost Accounting (2017), New Delhi, Kalyan Publishers.

2. Sharma. K, Sasi.K.Gupta. (2019), Management Accounting, New Delhi, Kalyani Publishers.  
 3 Dr.K.L.Gupta (2019), Accountancy for Managerial Decisions, Sahitya Bhawan Publications

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	BSC	<b>Programme Title :</b>	COMPUTER SCIENCE	
<b>Course Code:</b>	20UCE4A3	<b>Title</b>	<b>Batch :</b>	2020-2023
<b>Hrs/Week:</b>	04	<b>ACCOUNTANCY FOR DECISION MAKING</b>	<b>Semester</b>	IV
			<b>Credits:</b>	04

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes (CO)

K1	CO1	To provide the knowledge of accounting theory based on conceptual framework of accounting.
K2	CO2	To enable students to understand the concept of accounting.
K3	CO3	To impart knowledge accounting in decision making.
K4	CO4	To analyze and interpret accounting related transactions in accordance with accounting theory.

### Syllabus

#### Unit-1

Financial Accounting – Meaning - Definition– Concepts – Conventions – Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance. (13 hrs)

#### Unit-2

Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Preparation of Final Accounts with Simple Adjustments. (13 hrs)

#### Unit-3

Cost Accounting – *Elements of Cost* – Cost Sheet –Stock Valuation – FIFO - LIFO - Simple Average Method. (13 hrs)

#### Unit-4

Management Accounting – Meaning - Definition – *Objectives of Management Accounting* – Budgetary Control – Cash Budget – Flexible Budget (13 hrs)

#### Unit-5

Ratio Analysis – Meaning - Significance of Ratio Analysis -Types – Liquidity Ratio – Profitability Ratio – Solvency Rat (13 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussion, Seminars and Assignment
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- Italics denotes self study topics

#### Book for Study:

Shukla. M.C And Grewal. T.S And Gupta. S.L.(2019), Advanced Accountancy, New Delhi, S.Chand And Co.

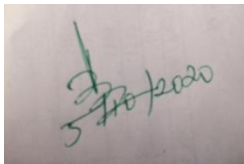
#### Books for Reference:

1. Jain. S.P and Narang. K.L. ,Cost Accounting (2019), New Delhi, Kalyan Publishers.
2. Sharma. K, Sasi.K.Gupta. (2019), Management Accounting, New Delhi, Kalyani Publishers.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Ms.S.Kaleeswari</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	BA	<b>Programme Title :</b>	Bachelor of Economics	
<b>Course Code:</b>	20UCO1A1	<b>Title</b>	<b>Batch :</b>	2020-2023
		<b>BUSINESS ACCOUNTING</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	05		<b>Credits:</b>	05

### Course Objective

To introduce the students to basics of Accounting Techniques.

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply students' demonstrate skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

### Syllabus

#### Unit-1

Accounting- Definition- Concepts-Conventions- Journal- Ledger-Preparation of Trial Balance.

(13 hrs)

#### Unit-2

Preparation of Final Accounts of a Sole Trader (with Simple adjustments).

(13 hrs)

#### Unit-3

Depreciation- Meaning- Definition- *Causes*, Methods of Depreciation-Straight Line Mod- Written Down Value Method.

(13 hrs)

#### Unit-4

Cost Accounting- Definition-Objectives-*Advantages and Disadvantages*-Element of Cost-Cost Sheet.

(13 hrs)

#### Unit-5

Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget- Flexible Budget.

(13 hrs)

**Total Contact hrs / Semester**

**(65hours)**

Group discussion, Seminars and Assignment

- Italics denotes self study topics

#### Book for Study:

Reddy.T.S and Murthy.A,(2019), Financial Accounting, Chennai, Margham Publications.

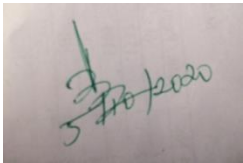
#### Books for Reference:

- 1.Jain. S.P and Narang. K.L.(2019), Advanced Accounting, New Delhi, Kalyan Publishers.
- 2.Gupta.R.L and Radha.M, (2019), Advanced Accounting. New Delhi ,Sultan Chand & Sons,.
- 3.D.K.Goel, Rajesh Goel, Shelly Goel (2019), Fundamentals of Business Applications, Arya Publications.

### Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	M
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H

High-H; Medium-M; Low-L

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
<b>Mr.K.Harishankar</b>	Name: <b>Dr.P.Bruntha</b> Signature: 	Name: <b>(Mr.K.Srinivasan)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature: