

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)
POLLACHI**

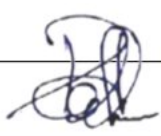
DEPARTMENT OF B.COM CA

1.1.3 Cross Cutting – B.Com (CA)

Course Code	Course Name	Topics	Related to Gender, Professional Ethics, Human Values, Environment and Sustainability
23UCC101	Core I: Financial Accounting	Accounting: Basics - Principles - Types of Accounts – Accounting Rules – Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only) – Accounting Standards	Professional Ethics
23UCC1A1	Allied I: Business Economics	Demand Analysis: Demand Determinants - Law of Demand – Exceptions to Law of Demand – Factors affecting Demand Schedule - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: Market and Company Demand Forecasting- Purpose - Essentials of Good Forecasting - Method of Demand Forecasting.	Professional Ethics
23UCC1A2	Allied I: Managerial Economics	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition.	Professional Ethics
23UCC204	Core IV: Higher Financial Accounting	Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement - Death of a Partner	Professional Ethics
22UCC305	Core V: Corporate Accounting	Preparation of Company Final Accounts.	Professional Ethics
22UCC3N1	Non Major Elective - I : Customer Relationship Management	Concept of CRM - Characteristics and Peculiarities of CRM – Steps in CRM - Relevance of CRM – Customer Profile – Customer Values – Customer Life Cycle — Characteristics of Outstanding Customer Service – Managing Customer Satisfaction Customer centric business - Customer Centric Marketing – Bonding of Customer Relationship. Customer defection – Contact centre's for CRM – CRM strategy Client Retention Programmes – Reorganization – Customer Loyalty –	Human Values 

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		Customer Rewards Programmes – e-Solution	
22UCC408	Core VIII: Cost Accounting	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average	Professional Ethics
		Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan.	Human Values
22UCC409	Core IX: Lab - Visual Basic	Full paper	Professional Ethics
22UCC410	Core X: Lab - Tally	Full paper	Professional Ethics
22UCC4N4	Non Major Elective - II: Retail Management	Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy- Choosing a Retail Location. HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity- Importance and Applications of Information Technology in Retail.	Human Values
21UCC515	Core XI: Income Tax	Full paper	Professional Ethics
21UCC516	Core XII: Banking and Insurance Law	Full paper	Professional Ethics
21UCC518	Core XIV: Institutional Training	Full paper	Professional Ethics and Environment and Sustainability
21UCC5E2	Core Elective I: Principles of Management	Full paper	Human Values
21UCC5E3	Core Elective I: Entrepreneurial Development	Women Entrepreneurship: Concept – Functions – Growth of Women Entrepreneurship – Problems – Recent Trends.	Gender
		Rural Entrepreneurship: Meaning – Need – Problems – Measures.	Environment and Sustainability
21UCC5S2	SBE I: Investment Management	Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media Risk and Return concepts–Systematic Risk–Unsystematic Risk–Credit Rating.	Professional Ethics
21UCC620	Core XV: Management Accounting	Full paper	Professional Ethics
21UCC621	Core XVI: Auditing and	Full paper	Professional Ethics


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	Corporate Governance		
21UCC6E1	Core Elective II: Indirect Taxation	Full paper	Professional Ethics
21UCC6E5	Core Elective III: Legal Aspects of Marketing and Advertising	Consumer Protection Act 2019: Consumer: Definition - Characteristics, Rights and Responsibilities of Consumers, Redressal and Remedies.	Human Values
		Environment Protection Act 1986: Objectives, Prevention and Control of Environmental Pollution.	Environment and Sustainability
		Legal and Ethical Aspects: Sales Promotion, Considerations in Public Relations, Advertising Ethics and Social Responsibility, Overview on Indian and Global Advertising Regulations.	Professional Ethics
21UCC6S1	SBE II: Practical Marketing	1. Development of Market Segmentation for FMCG products 2. Selection and distribution Channel for Coconut Products 3. Advertisement for Agricultural products 4. Online marketing for Agricultural Products 5. Social Marketing 6. Rural and Services Marketing 7. Green Marketing	Environment and Sustainability
		Consumer Exploitation	Human Values



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