

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI

PG AND RESEARCH DEPARTMENT OF COMMERCE

Criteria - 1.1.3

2021 Batch - V and VI Semesters

2022 Batch - III and IV Semesters

2023 Batch - I and II Semesters

2021 BATCH - V AND VI SEMESTERS

V SEMESTER

21UCO512	Core - XII : Cost Accounting
21UCO513	Core –XIII : Auditing Principles and Practice
21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical
21UCO515	Core - XV : Introduction to Industry 4.0
21UCO516	Core - XVI : Institutional Training
21UCO5E1 / 21UCO5E2	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing
21UCO5AL	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade
21UCO5S1 / 21UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self-Financing)	
Course Code:	21UCO512			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	COST ACCOUNTING	Semester:	V
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the costing system, cost management system and the concept of labour and overhead cost.	*K1
CO2	Identify skills in preparing cost sheet	* K2
CO3	Gain the lifelong learning of cost concepts and apply in the business environment.	*K3
CO4	Analyze the elements of cost involved in various processes.	*K4
CO5	Evaluate problems in the allocations and apportionment of overheads.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	M	M	M	M	H
CO2	M	M	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	M	M	M	M	H	M	M
CO5	M	M	M	M	M	M	M	M	L	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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	18
Unit II	Material Control Materials – Levels of Inventory – 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.	18
Unit III	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.	18
Unit IV	Process Costing Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss–Abnormal Loss –Abnormal Gain.	18
Unit V	Unit, Job, Batch and Transport Costing Unit Costing – Job Costing and Batch Costing–Comparison between Job costing and unit cost –Transport Costing – Special Features.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

2TUCO512

Distribution of Marks :20% Theory and 80%Problems

Text Book

1.Jain. S.P and Narang. K.L. , Cost Accounting (2020), Kalyan Publishers,
New Delhi.

Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Mr.K.Harishankar	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO513			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	AUDITING PRINCIPLES AND PRACTICE	Semester:	V
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall current auditing concepts, standards and acceptable practices.	*K1
CO2	Understand preventative internal control measures.	*K2
CO3	Illustrate the audit process from planning of audit to completion of audit.	*K3
CO4	Apply audit through computer assisted audit techniques.	*K4
CO5	Appraise the skill for preparation of an audit report.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Auditing Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation.	15
Unit II	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.	15
Unit III	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.	15
Unit IV	Audit of Joint Stock Companies Appointment of Company Auditor - Qualification –Disqualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report– Contents and Types.	15
Unit V	Audit of Computerized Accounts Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures –Audit Testing.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

21UCO513

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

Reference Books

1. De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons .Ltd, New Delhi.
2. Pradeep Kumar. (2017), Auditing Principles and Practices, Kalyani Publication, New Delhi.
3. Dr.Sharma,(2019), Auditing, Sahitya Bhawan Publications, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.D.Ahila Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO514			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	BUSINESS COMMUNICATION AND COMMERCE PRACTICAL	Semester:	V
					Credits:	3

Course Objective

To develop the skill of writing business letters.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine how to write business correspondence and improve written communication.	*K1
CO2	Identify the students ability to communicate effectively.	*K2
CO3	Know various forms used in office management and to compute tax liability.	*K3
CO4	Analyse theoretical knowledge into a business practice and review various forms and practices.	*K4
CO5	Assessing the students speaking, learning and interview skills.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	H	H	H	M	H
CO2	H	H	H	H	H	H	M	H	M	M
CO3	H	H	H	H	H	H	H	H	L	H
CO4	H	H	H	H	M	M	M	M	M	H
CO5	H	H	H	M	M	L	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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.	15
Unit II	Enquiries, Execution and Collection Letters Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Claims and settlement. Meaning – Collection Series –Debtors’ Explanation Letter – Reply to Debtors’ Explanations.	15
Unit III	Secretarial Correspondence Correspondence with director – Correspondence with shareholders – Correspondence with others. Preparation of Agenda and Minutes.	15
Unit IV	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.	15
Unit V	Practical Exercise Report Writing – Sales Report Letter to editor – Current Issues Computation of Tax Liability Filling and Preparation of Saral Form (Form16) Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip and DD Challan Preparation of Employee History Card Preparation of Pay Roll Preparation of Pay Slip Fixing Brand Name for Three Products with USP Designing Office Layout	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

1. Rajendra pal and Korlahalli. J.S.(2020),Essential of Business Communication, SultanChand And Sons, New Delhi.

Reference Books

1. Ramesh, MS, and C.C. Pattanshetti,(2020) , Business Communication, S.Chand & Co.,NewDelhi.
- 2.Raghunathan N.S and Santhanam.B (2019), Business Communication, Margham Publication, Chennai.
3. Asha Kaul (2020), Effective Business 70 communication, Asoke K.Ghose, PHI Learning Pvt Ltd.New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha Ms.G.Nithya	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO515			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	INTRODUCTION TO INDUSTRY 4.0	Semester:	V
					Credits:	4

Course Objective

The objective is to enable the students to gain in-depth knowledge in introduction to industry 4.0.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0)	*K1
CO2	Outline the various systems of artificial intelligence.	*K2
CO3	Apply the technologies enhancing productivity, improving customer service.	*K3
CO4	Analyse the value of supply chains in industry.	*K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Industry 4.0 Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	15
Unit II	Artificial Intelligence Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI	15
Unit III	Big Data and IoT Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT	15
Unit IV	Applications and Tools of Industry 4.0 Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	15
Unit V	Jobs 2030 Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO515

Text Book

1. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.

Reference Books

1. Alasdair Gilchrist, Industry 4.0: the industrial internet of things, 2016, Publisher: Apress 901 Grayson Street Suite 204 Berkely, CA United States.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha Ms.Ahila.D	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO516			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	INSTITUTIONAL TRAINING	Semester:	V
					Credits:	3

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	*K1
CO2	Understand the administrative functions and company culture	*K2
CO3	Apply the academic and career goals	*K3
CO4	Analyse the work done in industrial training and describing the experience.	*K4
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	M	M	M	H	M
CO2	M	H	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	H	M	M
CO4	M	M	M	M	M	M	M	M	M	H
CO5	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

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.

Mark Split UP

Internal	External	Total
50	50	100

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
Total		50

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
Total		50

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.N.Bagyalakshmi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO5E1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	FINANCIAL MANAGEMENT	Semester:	V
					Credits:	5

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and tools of finance.	*K1
CO2	Understand the importance of working capital and capital budgeting techniques.	*K2
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	*K3
CO4	Analyse dividend decision policies in business environment.	*K4
CO5	Evaluate capital investment decisions and financial policies to business valuation.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	M	M	M	H	M
CO2	M	H	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	H	M	H	M	M
CO4	M	M	M	M	M	M	M	M	M	H
CO5	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Nature of Financial Management Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management -Profit Maximization and wealth Maximization - Functions of Controller and Treasurers in the Indian context.	18
Unit II	Cost of Capital Cost of capital -Significance of the cost of capital – Concept of cost of capital -Determining component cost of capital - weighted average cost of capital -Rationale of after tax weighted average cost of capital -Marginal cost of capital.	18
Unit III	Capital Structure Theories Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories -Net Income Approach, Net operating Income Approach - Factors determining Capital Structure Theories.	18
Unit IV	Working Capital Management Concept of Working Capital- Need for working capital -Determinants of Working Capital- Working capital Cycle - Management of Accounts Receivable, Inventory and Cash- Financing of Working Capital.	18
Unit V	Dividend Theories Dividend Decision – Issues in Dividend Policy- 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.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

- Note : 60% Theory 40% Problems

21UC05E1

Text Book

1.Prasanna Chandra (2019), Financial Management, 10th Edition, TMH, New Delhi.

Reference Books

1. M.Y.Khan&P.K.Jain, (2018) Financial Management, 08th Edition, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, 08th Edition, Kalyani Publishers, New Delhi.
3. I.M.Pandey, (2018) Financial Management, 11th Edition, Vikas Publishing House Pvt.,Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.S.Mahalakshmi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO5E2			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	Semester:	V
					Credits:	5

Course Objective

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

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of service marketing.	*K1
CO2	Demonstrate ability evaluating service design.	*K2
CO3	Identify the way in which marketing of services can be practically applied in service sector.	*K3
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	*K4
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	H	M	M	M	H
CO2	M	H	H	M	H	H	H	H	H	M
CO3	M	M	M	L	M	M	M	M	M	H
CO4	M	H	H	H	H	M	L	M	H	H
CO5	H	H	M	H	H	H	M	L	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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.	18
Unit II	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).	18
Unit III	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.	18
Unit IV	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.	18
Unit V	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 Components of CRM – Database Management – Challenges involved in Formulating and Implementing E-CRM Strategies –CRM Software.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO5E2

Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excelbooks, 1st Edition, New Delhi.

Reference Books

1. Christopher H.Lovelock, Jochen Wirtz, (2020) Service Marketing, Pearson Education, New Delhi.
2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt.Ltd., New Delhi.
3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya Dr.G.Gnanaselvi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO5AL			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	Self Study: INTRODUCTION TO FOREIGN TRADE	Semester:	V
					Credits:	*(3) *Extra credits

Course Objective

To give the basic conceptual knowledge on foreign trade

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept on Foreign trade	*K1
CO2	Understand the process of globalization, its impact on the evolution and growth of international business	*K2
CO3	Familiarize students with the international financial environment	*K3
CO4	Analyze the theoretical dimensions of international trade	*K4
CO5	Appraise an entrepreneurship skill into an international market levels	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	L	H	M	H	H	H	M	H	M
CO2	M	M	H	H	M	H	M	H	H	H
CO3	M	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content
Unit I	Export & Import Foreign trade Meaning-Need-Importance and nature of trade- Difference between domestic and foreign trade-Merits and Demerits of foreign trade in India's Economic development.
Unit II	BOT & BOP Terms of trade and gains from trade-Balance of trade and Balance of Payment - Tariffs- Free trade VS Protection-GATT-WTO.
Unit III	EXIM Policy Export-Import Policy-Features-Objectives of export-import policy.
Unit IV	Foreign Trade Organization India's Foreign trade organization set up-Ministry of Commerce-Autonomous bodies- PSU's advisory bodies.
Unit V	EXIM Bank Export Import finance- Source of finance-Pre-Shipment Finance-Post shipment finance-Role of commercial banks-Role of EXIM bank-ECGC.

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UC05AL

Text Books

1. M.Yadagiri, V.Rana Pratap (2019) "Foreign Trade" Kalyani Publishers, New Delhi.

Reference Books

1. Dr.Neeta Vayadande,(2018)"Foreign Trade of India" Sahitya Bhawan Publications,Chennai.
2. Dr.Pawan Kumar, (2017) "International Trade" Gvph Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.T.Manjula	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.V.Ruba	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO5S1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-	INTELLECTUAL PROPERTY RIGHTS (IPRS)	Semester:	V
					Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the IPR concepts in India.	*K1
CO2	Understand various procedures for IPR in India.	*K2
CO3	Develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.	*K3
CO4	Analyse pros and cons of IPR.	*K4
CO5	Evaluate the legal management of IPR in real life practice.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	M	H	H	H	M
CO2	M	M	M	M	M	M	L	M	M	M
CO3	M	M	M	H	M	M	M	M	M	H
CO4	M	M	M	M	M	H	M	M	M	L
CO5	M	M	M	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Overview of Intellectual Property Need for IPR- IPR in India and abroad- importance of IPR.	6
Unit II	Patents Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent.	6
Unit III	Copy Right Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights.	6
Unit IV	Trade Marks Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks.	6
Unit V	Unfair competitions Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO5S1

Text Book

1. V. Sople Vinod, (2018) Managing Intellectual Property by (Prentice hall of India Pvt.Ltd), 2006, New Delhi.
2. Intelluctual Property rights and copyrights , Ess Publications, New Delhi.

Reference Books

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chennai.
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of IntellectualProperty, Edward Elgar Publishing Ltd, New Delhi.
3. P.N. Chereminisinoff, R.P.Ouelletteand R.M.Bartholomew,(2016) biotechnology applications and research, technomic publishing co., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.N.Giri Ms.T.Manjula	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self -Financing)	
Course Code:	21UCO5S2			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	ADVERTISEMENT AND SALES PROMOTION	Semester:	V
					Credits:	3

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the communication objectives behind advertisement and promotion.	*K1
CO2	Point out the advertising and promotion strategies and tactics utilized by Communicating agencies.	*K2
CO3	Implement skills in selecting and integrating element to create effective Communication campaigns.	*K3
CO4	Analyze current and past advertising and promotion campaigns.	*K4
CO5	Evaluate the steps involved in sales force management.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	M	L	L	H	M	H
CO2	M	H	M	M	M	H	M	M	H	M
CO3	M	M	M	H	M	M	M	M	M	H
CO4	M	M	H	M	M	M	M	H	H	M
CO5	M	M	M	H	H	M	H	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.	6
Unit II	Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout.	6
Unit III	Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production – Radio Production.	6
Unit IV	Advertising Campaign – Campaign Planning – Media Planning – Scheduling the Message – Advertising budget– Methods.	6
Unit V	Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

- Italics denotes self study topics

21UCO5S2

Text Book

1. Pillai. R.S.N & Bagavathi (2018), Modern Marketing Principles and Practices, S. Chand&Co Pvt. Ltd., New Delhi.

Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.N.Giri	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.T.Manjula	Signature:	Signature:	Signature:

VALUE ADDED COURSE

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO5VA			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week				E-FILLING IN BUSINESS	Semester:	V
	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

Learn the conceptual understanding about filling of returns and e-filling.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the e-filling system and its process.	*K1
CO2	Identify the different heads of income, ITRs and its applicability	*K2
CO3	Skillfully understand e-filling registration India	*K3
CO4	Become expert in GST and different GSTRs and their due dates.	*K4 & *K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Income Tax and E-filing Meaning of e-filing – Features of e-filing- Difference between e-filing and regular filling - Benefits and Limitations of e-filing– Types of e-filing. Introduction to Income Tax–Types of Assesses-Previous year- Assessment year - Person–Income Taxable under difference Heads – Basics of Computation of Total Income and Tax Liability – Deductions available from Gross Total Income	10
Unit II	Income Tax and e-filing of ITRs Income Tax e-filing registration – Individuals - Meaning of Income Tax Returns (ITRs) -Types of ITRs- -Who should file which ITR: ITR-1; ITR-2; ITR-3; ITR-4;ITR-5; ITR-6 – Due date for filling of Income Tax Returns.	10
Unit III	E-filing of GST Returns Introduction to GST – GSTN Portal – Input-Tax Credit – e-way bills- Benefits of GST– Online GST Registration–Types of GST Returns–Monthly, Quarterly Annual and Final-Payment of Tax -Due Date for filing of GSTRs.	10
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21VAD503

TEXT BOOKS:

1. Mehrotra and Goyal Sahitya 2020-21 Income Tax Law and Accounts, Bhavan, Publications
New Delhi

REFERENCE BOOKS:

- 1.Gaur V.P. and D.B. Narang 2020-21, Income Tax Law and Practice Kalyani Publishers, Ludhiana.
- 2.Singhania V 2020-21 Students Guide to E>Returns with CD Tammann Publications, New Delhi.
- 3.Vinod K. Singhania 2020-21 Students Guide to Income Tax –Taxmann Publications Pvt. Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

2021 - VI SEMESTER

21UCO617	Core - XVII : Management Accounting
21UCO618	Core - XVIII : E-Commerce and Information Security
21UCO619	Entrepreneurial Development
21UCO620	Core - XX : Skill Enhanced Course– Case Analysis
21UCO621	Core - XXI : E –Filing of Income Tax Return
21UCO6E1 /	Core Elective - III : / Financial Markets
21UCO6E2	Core Elective - III : / Business Ethics
21UCO6AL	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures
21UCO6S1 /	Skill Based Elective - II : / Commerce for Competitive Exams/
21UCO6S2	Skill Based Elective -II Introduction to Research

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self –Financing)	
Course Code:	21UCO617			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	MANAGEMENT ACCOUNTING	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making.	*K1
CO2	Understand and analyze financial statement to help managerial decision making.	*K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	*K3
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	*K4
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning – Definition – Characteristics -Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
Unit II	Ratio analysis Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios– Computation of Ratios from Financial Statements.	18
Unit III	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. Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement.(New format AS-3)	18
Unit IV	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.	18
Unit V	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)	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Distribution of Marks : 20% Theory and 80%Problems.

Text Book

21UCO617

1. Shashi K. Guptha R.K.Sharma Neeti Gupta (2020) “Management Accounting”, Kalyani Publishers, New Delhi.

Reference Books

1. Jain.S.P and Narang. K L (2020), Cost and Management Accounting, Kalyani Publishers, New Delhi.
2. Dr. Maheswari.S.N. (2019), Management Accounting”, Sultan Chand & Sons, New Delhi.
3. M.N. Arora, (2019), Cost and Management Accounting, Himalaya Publishing House, Bnaglore.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO618			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem	-	E-COMMERCE AND INFORMATION SECURITY	Semester:	VI
					Credits:	3

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the foundations and importance of E-Commerce.	*K1
CO2	Understand the E-Commerce platforms.	*K2
CO3	Put ideas about Electronic Payment System.	*K3
CO4	Analyse the legal issues and privacy in E-Commerce.	*K4
CO5	Assess the E-Commerce Security.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	H	M	M	H	M
CO5	H	H	H	H	H	H	M	M	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to E-Commerce Meaning – Origin – Features – Objectives - Types of E-Commerce – B2B – B2C – C2B – C2C – B2E - G2B - Advantages and Disadvantages - Business Models of E- Commerce.	15
Unit II	Electronic Commerce Mobile Commerce – Meaning – Advantages of Mobile Commerce - Electronic Data Interchange - Definition-Evolution of EDI – Objectives – Advantages - Bottlenecks of EDI-Components of EDI.	15
Unit III	Electronic Payment System Introduction- Token based E-payment- Credit cards – Debit Cards– Charge Cards- Smart Cards - Mobile payment- Electronic Funds Transfer (EFT) - E-cash and E-Cheque – E-Wallets – Micro Payment – Peer to Peer Payments.	15
Unit IV	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.	15
Unit V	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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO618

Text Book

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

Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Ms.D.Ahila	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	21UCO619			Title	Batch:	2021 – 2024
				ENTREPRENEURIAL DEVELOPMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	04

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	*K1
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	*K2
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	*K3
CO4	Enable the students to have a practical knowledge to start small business.	*K4
CO5	Enlarge the students ability to identify and appraise the project	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	H	M	H	H	H	H
CO2	M	M	H	H	H	M	H	M	H	H
CO3	M	L	H	H	H	M	H	H	H	H
CO4	H	M	H	H	M	M	H	H	H	H
CO5	H	M	H	H	H	H	H	H	M	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Entrepreneurship Entrepreneurship – Definition and meaning- functions of Entrepreneur- Need for an Entrepreneur – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneurs – Traits of a successful Entrepreneur. Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship growth – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.	15
Unit II	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.	15
Unit III	Institutional finance to Entrepreneurs. Need for Institutional Support – Institutional Support to Small Entrepreneurs – National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) –Small Industries Development Corporations (SIDCO) – Small Industries Service Institutes (SISI) – District Industries Centers (DIC) – State Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT)- Industrial and Technical Consultancy Organization of Tamil Nadu Limited (ITCOT) - National Institute of Entrepreneurship and Small Business Development (NIESBUD)- Commercial Banks – Self Help Groups – Micro Credit.	15
Unit IV	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- Need –Problems of Rural Entrepreneurship and Family Business Entrepreneurship – Need and Importance – Issues and Challenges.	15
Unit V	Government Policy to Small Scale Enterprises Small Scale Industries (SSI) – Schemes - Micro, Small and Medium Enterprises (MSME) – Schemes- incentives and concession for small scale and tiny industries- Sickness in Micro, Small and Medium Enterprises- Government policy for small scale enterprises – government support to small scale industries.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO619

Text Books:

1. Vasant Desai (2019), Dynamics of Entrepreneurial Development, Wiley Eastern Ltd., New Delhi.

Books for Reference:

1. Gardon, E. and K. Natarajan (2017), Entrepreneurship Development, Himalaya Publishing House, Chennai.
2. Saravanel, P. (2018), Entrepreneurial Development, Principles, Policies and Programmes, EssPee Kay Publishing House, Tanjore.
3. Sujatha, V. (2018), Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
4. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Ms.V.Ruba	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO620			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	CASE ANALYSIS	Semester:	VI
					Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the depth knowledge about the study subject condition.	*K1
CO2	Understand alternative course of action to develop creative solution by group discussion.	*K2
CO3	Judge present case studies in a critical view point of a manner.	*K3
CO4	Analyse strategies to set objectives for solving cases.	*K4
CO5	Evaluate insight and understanding of issues and difficulties in computational modeling through case study.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H -High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Case Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis.	12
Unit II	Case Studies in Marketing Management Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	12
Unit III	Case Studies in Human Resources Management Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	12
Unit IV	Case Studies in Financial Management Working Capital-Dividend Policies-Capital Structure-Budgeting.	12
Unit V	Case Studies in Costing Production and Material Management -Production Techniques –Material Management - Cost Management - Case studies related to Transport Management	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO620

Books for Reference

1. Sherlakar.(2020) Case Studies in Marketing, S.Chand &Co, New Delhi .
2. Renuka.V (2020) Case Anlyasis on Management.Margham Publications, Chennai.
3. Nair and Latha Nair (2020) Personnel Management and Industrial Relations, S.Chand & Co, New Delhi.
4. Ellet William, (2020), The case study, Harvard Business Review Press.

Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	50
Internal Assessment (Case Analysis Record, Assignment & Seminar)	50
Total	100

I.Internal Assessment (Case Analysis Record, Assignment & Seminar)

Components		Calculation	CIA Total
Review I	10	10+10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

II. Question paper pattern ESE:

1. Duration of Examination : 3 Hours
2. Pattern of Questions:
Part A -5*10 Marks = 50 (Five out Six questions)

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha Ms.S.Kaleeswari	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO621			Title	Batch:	2021 – 2024
				PROGRAMMING LAB-ACCOUNTING PACKAGE -TALLY WITH GST	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in accounting by using GST	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	M	M	H	M	H	M	H	H	H	H
C02	H	H	H	H	M	M	H	H	H	H
C03	H	H	H	H	M	M	H	H	H	H
C04	M	M	H	M	H	H	H	H	H	H
C05	M	H	H	H	H	H	H	H	H	H

igh; M-Medium; L-Low

Excises	Content	Hrs
	LIST OF PROGRAMMES	
1	Company Creation and Alteration	30
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	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
13	Purchase and sales voucher entries in GST	
	Total Contact hrs./Semester	30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO621

Maximum Marks: 100

Distribution of Marks: Internal 50 Marks and External 50 Marks

		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

Text Books

1. Nadhani Asok K (2019), GST Accounting, BPB publications, New Delhi.

Books for Reference

1. Grewal, T.S. (2018), Double Entry Book Keeping – Financial Accounting, Sultan

Chand & Sons (P) Ltd., New Delhi.

2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, (2019), Goods and Services tax Sahitya Bhawan Publications, Agra.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuagapriya Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO6E1			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	FINANCIAL MARKETS	Semester:	VI
					Credits:	5

Course Objective

To provide students an overview of financial markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the meaning and scope of financial markets as well as institutions in India.	*K1
CO2	Understand the concepts of Money Market and Capital Market	*K2
CO3	Relate the New Issue market and Secondary market	*K3
CO4	Assess the role of Depository system	*K5
CO5	Explain the concept of SEBI and its protection	*K4

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	M	M	M	H	M
CO2	M	M	H	M	M	M	H	H	M	H
CO3	M	M	M	M	M	H	M	M	M	M
CO4	M	M	M	M	H	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial system in India An Introduction to Financial System – Functions of the Financial System – Financial Concepts-Financial assets–Financial intermediaries – Financial Markets – Financial rate of return -Financial Instruments – Financial system and Economic Development.	15
Unit II	Money Market Money Market – Features – Importance of Money Market -Money Market Vs Capital Market -Composition of Money Market – Call Money Market – Commercial Bills - Discount Market – Bill market scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit – Repo Instruments	15
Unit III	New Issue Market and Secondary Market New Issue Market – Meaning – Distinction between New Issue Market and Stock Exchange -Functions of New Issue Market – Methods of Floating New issues – Principal steps of a Public issue -Players in the New Issue Market – Advantages of Primary Market. Secondary Market – Meaning – Functions of Stock Exchanges – Listing of Securities – Merits and demerits – Listing procedure.	15
Unit IV	SEBI and Investors Protection Securities Contracts Act – Malpractices in Securities Act -Securities and Exchange Board of India – Objectives – Functions -Powers – SEBI guidelines for primary market and Secondary Market – Prohibition of Unfair Trade practices. Investors’ Protection – Need for Investors’ Protection – Factors affecting Investors’ Interest -Investors Protection Measures.	15
Unit V	Depository System Depository system – Meaning -Objectives – Depository Process –Depository -Depository participant – Beneficial owner – Issuer - Trading in a depository system – Benefits of Depository system - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) – Draw backs of Depository System – Remedial Measures.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

1. E.Gordon and K.Natarajan, Financial Markets and Services, Himalaya Publishing house, Mumbai.

Reference Books

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications, New Delhi.
3. Khan M.Y. and Jain, P.K Financial Markets, Tata McGraw Hill, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuagapriya Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO6E2			Title	Batch:	2021 - 2024
				BUSINESS ETHICS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in business.	*K1
CO2	Understand the ethical issues in financial services.	*K2
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	*K3
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	*K4
CO5	Predict the knowledge of Corporate Social Responsibility towards society and nature / environment.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	M	H	M	M	M
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	H	M	H	M	M	M	H	M
CO5	H	H	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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.	15
Unit II	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 Organization.	15
Unit III	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.	15
Unit IV	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.	15
Unit V	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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO6E2

Text Book

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

Reference Books

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 McGraw-Hill Ltd., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Ms.D.Ahila	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO6AL			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	Self Study: EXPORT TRADE PROCEDURE	Semester:	VI
					Credits:	*(3) *Extra credits

Course Objective

To provide the students with a basic knowledge on export registration policies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the International Commercial Terms	*K1
CO2	Understand the various schemes and documentation procedure in export	*K2
CO3	Identify the major export documents required by banks, governments and transport Media	*K3
CO4	Analyze payment options, including letter of credit, claim for export.	*K4
CO5	Evaluate the current business phenomenon in Export trade	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H
CO3	H	H	M	H	M	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	L	H	H	H	H	M	H	H

H-High; M-Medium; L-Low

Units	Content
Unit I	Foreign Trade Policy Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export Promotion Schemes.
Unit II	Export Zones EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones
Unit III	Export Registration Procedure Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export Management
Unit IV	Export Packaging Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea - Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.
Unit V	Export Documentation Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade, Trade Environment – Make in India Concept

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Books:

21UCO6AL

1. Thomas E.Johnson & Donna L.Bade,(2019) “Export-Import Procedures and Documentation”, HimalayaPublishing House, New Delhi.

Books for Reference:

- 1.T.A.S. Balagopal, (2019) “Export Management” Himalaya Publishing House, New Delhi.
- 2.M. LMahajan, (2018) “A guide on Export Policy procedure and Documentation”, Rbsa Publishers, Jaipur.
- 3.C.A. Virendra, K.Pamecha “A guide to International Trade and Export management”, Jain Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.P.V.Nandhini Ms.V.Ruba	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO6S1			Title	Batch:	2021 - 2024
				COMMERCE FOR COMPETITIVE EXAMS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the essentials of banking and insurance services.	*K1
CO2	Enrich the knowledge on the basics and latest developments in economics.	*K2
CO3	Familiarize with basic numerical ability problems.	*K3
CO4	Resolve verbal reasoning related problems.	*K4
CO5	Learn the various investments avenues and different types of financial markets and institutions.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banking and Insurance Banking Functions – Types of Accounts – Types of Cheque – Types of Cards– Function of RBI – Role of E-Banking and its Services – Classification of E-Banking Service Principles of Insurance – Classification of Insurance – Advantages of Insurance.	9
Unit II	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.	9
Unit III	Investment Investment Avenues: Shares, Debentures and Bonds – Mutual Funds – Money Market – Capital Market – SEBI–NSE. Fiscal Policy and Taxation Policy – Latest Development in Taxes and Duties.	9
Unit IV	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.	9
Unit V	Reasoning Ability Reasoning Ability – Direction – Blood Relation – English Comprehension – Spot the Error – Article Proposition – Essay Writing.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UC06S1

Text Book

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

Reference Books

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, engage Learning India Pvt.Ltd., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Ms.D.Ahila	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	21UCO6S2			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-	Elective - II Introduction to Research	Semester:	VI
					Credits:	3

Course Objective

To understand the basics of Business Research

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the basic framework of research process, research Design	*K1
CO2	Understand the Nature of Research Designs.	*K2
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter. s.	*K3
CO4	Analyze and inculcate the Formulation of Research Problem and Development of Research Hypotheses	*K4
CO5	Summarize the knowledge of Data Processing, Fieldwork validation, Data Editing and Coding.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Research - Definition – Types of Research – Process of Research – Formulation of Research Problem and Development of Research Hypotheses.	9
Unit II	Research Designs: Exploratory and Descriptive – Nature of Research Designs – Formulation of Research Design.	9
Unit III	Methods of Data collection –Primary and Secondary Data-Sources - Questionnaire, Interview Observation.	9
Unit IV	Sampling Concepts - Sampling Design – Probability Sampling Design – Non-Probability Sampling Designs – Determination of Sample Size.	9
Unit V	Data Processing – Fieldwork Validation – Data Editing – Coding – Classification and Tabulation of Data.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

21UCO6S2

Text Book

1. RajendraPal and J.S.Korlahalli Eleventh edition, Essentials of Business Communication SultanChand& sons, New Delhi.
2. C.R. Kothari Second revised edition, 2013 Research methodology Methods and Techniques NewAge International Publishers, New Delhi.

Reference Books

1. Pattan Shetty C S and Ramash M S 2021 Effective Business English andCorrespondenceR.Chand& Co., New Delhi.
2. Thanulingom N 2010 Research Methodology Himalaya Publishing House, Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.N.Giri	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

2022 BATCH - III AND IV SEMESTERS

III SEMESTER

22UCO305	Core V: Corporate Accounting
22UCO306	Core-VI: Income Tax
22UCO307	Core-VII: Company Law
22UCO308	Core-VIII: Principles of Management
22UCO3A4	Core Elective -III-Allied Lab II: Programming Lab in Advanced Excel
22UCO3N1/22 UCO3N2	Non Major Elective - I : /Practical Banking/ Fundamentals of Accounting
22UBC3A3	Accountancy For Decision Making
22UBC3A4	Financial Accounting

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO305			Title	Batch:	2022– 2025
				CORPORATE ACCOUNTING	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	5		Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	*K1
CO2	Understand the accounting treatment of raising funds and redemption.	*K2
CO3	Practice students with the basis in preparing financial statements of joint stock company.	*K3
CO4	Analyse the skills in valuation of goodwill and share of a company.	*K4
CO5	Evaluate the knowledge of liquidation of Companies accounts.	*K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	M	H	H	H	M	M	L	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Share Capital and Debentures 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. Debentures-Meaning –Types-Issue-Redemption (Sinking Fund Method only).	18
Unit II	Amalgamation, Absorption of companies Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies.	18
Unit III	Reconstruction of Companies Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18
Unit IV	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).	18
Unit V	Liquidation of Companies Liquidation of Companies –Calculation of Liquidator’s Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems

22UCO305

Text Book

1. Jain S.P and Narang K.L (2021), Advanced Accountancy, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L and Radha Swamy. M. (2021), Corporate Accounts, Theory Method and Applications, 14th Edition, Sultan Chand and Company, New Delhi.
2. Reddy and Murthy (2022), Corporate Accounting, Margham Publications, Chennai.
3. Shukla M and Gupta K L.(2021), Corporate Accounting, Sahitya Bhawan Publications, Uttar Pradesh.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.Ahila.D	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO306			Title	Batch:	2022– 2025
				INCOME TAX	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	10		Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concept of income tax act 1961	*K1
CO2	Get the idea of the various sources of incomes	*K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	*K3
CO4	Analyse individual income computation statement.	*K4
CO5	Prepare aggregate income after set-off and carry forward of losses, and Deductions allowed under the Income Tax Act.	*K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	H	H	M	H	L	M	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	M	H	M	H	M	H	M	H	M
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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- New Regime – Income Tax Slab rates for individuals.	18
Unit II	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.	18
Unit III	Income from House Property Income from House Property - Exempted Incomes from House Property - Annual Value – Determination of Annual Value – Deductions Under Sec 24.	18
Unit IV	Profits and Gains of Business & Profession and Capital Gains Business Vs Profession - Computation of Profits and Gains of Business -Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. Income from Capital Gains- Computation of Capital Gain -Short-term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	Income from other Sources and Set off, Carry Forward of Losses 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.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems

22UCO306

Text Book:

1. Mehrotra, HC (2023) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Books for Reference:

1. Gaur and Narang (2023), Income Tax Law and Practice , 43rd Edition ,Current Edition, kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2023), Law & Practice of Income Tax in India, Current Edition, Navman Prakashan Aligarh, New Delhi.
3. Mehrotra H.C., Goyal. S.P.,(2023), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Note:

Problems shall be confined to Residential Status, Scope of total income, 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.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.N.Bagyalakshmi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	22UCO307			Title	Batch:	2022– 2025
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	COMPANY LAW	Credits:	03

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

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept about Company and its promotions under Companies Act 2013.	*K1
CO2	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	*K2
CO3	Prepare the documents maintained under Companies Act 2013.	*K3
CO4	Analyse the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	*K4
CO5	Assess secretarial aspects relating to the procedures of Company Law	*K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	M	H	M	H	M	H	H	H	H
CO3	M	H	H	H	H	L	M	H	H	M
CO4	H	H	M	M	H	H	H	M	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Company Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Company- Promotion- Meaning – Promoters- Legal position of Promoters – Liabilities of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business.	12
Unit II	Memorandum and Articles Memorandum of Association – Meaning – Purpose –Contents – Alteration of Memorandum – Doctrine of Ultravires. Articles of Association– Meaning –Contents – Alteration of Articles –Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	12
Unit III	Prospectus and Directors Prospectus - Definition – Types of Prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus. Board of Directors- Appointment - Qualification - Powers-Duties –Liabilities of Directors - Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel.	12
Unit IV	Meeting Meeting – Importances of Meetings – Requisites of a valid Meeting – Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes –Notice.	12
Unit V	Winding up of Company Meaning - Modes of Winding up – Voluntary winding up – Compulsory winding up – Members’ Voluntary winding up – Creditors Voluntary winding up – Difference between Members’ Voluntary winding up – Creditors Voluntary winding up. Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of Liquidator.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO307

Text Books

1. Kapoor N.D (2019), “ Elements of Company Law”, SultanChand & Sons, New Delhi.

Reference Books

1. Taxmann (2023), Companies Act 2013, Taxmann Publications Private Limited, Delhi.
2. Avtar Singh (2022), Company Law, Eastern Book Company, Lucknow.
3. Ashok K, and Bagriyal, A.K (2018), Company Law, Vikas Publishing House, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.Ahila.D	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.G.Gnana Selvi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO308			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	PRINCIPLES OF MANAGEMENT	Semester:	III
					Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.	*K4
CO5	Assess the importance of the management process, management functions and several importance skills required to the contemporary management practice.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Management-An Introduction Management-Meaning-Definition-Administration Vs Management -Nature and Scope of Management -Functions of Management-Principles of Management - Contribution of F.W.Taylor -Henry Fayol. Management By Objectives (MBO) - Process-Benefits and Limitations of MBO- Management By Exceptions -Process of Management By Exceptions.	18
Unit II	Planning and Decision Making Meaning - Definition-Nature of Planning-Objectives-Importance-Process of Planning - Types of Planning-Advantages and Limitations of planning. Decision Making-Meaning-Definition- Characteristics- Nature and Importance - Process of Decision Making-Types of Managerial Decisions.	18
Unit III	Organisation and Delegation Meaning-Nature and Importance -Process of Organisation - Principles of Sound Organisation -Organisation Structure - Organisation Charts-Types, Merits and Demerits. Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation-Benefits of delegation.	18
Unit IV	Motivation and Leadership Motivation - Meaning - Need - Methods of Motivation-Theories of Motivation-Maslow's Need Hierarchy theory-Herzberg's theory-Douglas McGregor's Theory X and Theory Y -Morale -Factors determining the Morale. Leadership- Importance Of leadership-Types of Leader-Qualities of a leader-Leadership Styles.	18
Unit V	Communication and Control Communication - Meaning and Definition-Nature-Principles-Elements-Importance of Communication in Management-Types of Communication-Barriers of Communication. Control-Meaning and Definition- Characteristics - Importance-Process of Control- Techniques of Control.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO308

Text Book

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

Reference Books

1. Gupta, C.B (2022), Business Management, Sultan Chand & Sons, New Delhi.
2. Ramasamy, T (2019), Principles of Management, Himalaya publishing house, New Delhi.
3. Padmakar Asthana, (2019), Business Organization and Management, Sahithya Bhawan, Agra, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.P.Karthika	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO3A4			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMING LABIN ADVANCED EXCEL	Semester:	III
					Credits:	2

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and work book	*K1
CO2	Understand the knowledge on how to work with Custom Data formation and Validation	*K2
CO3	Apply to know the uses and applications of EXCEL	*K3
CO4	Make the students to know how to create formatting and filtering	*K4
CO5	Evaluate the knowledge on how to work with Custom List.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H-High; M-Medium; L-Low

Exercise	Content	Hours
1	Create Worksheets and Workbooks	30
2	Format Worksheets and Workbooks	
3	Customize Options and Views for Worksheets and Workbooks	
4	Apply Custom Data Formats and Validation	
5	Configure data validation	
6	Apply Conditional Formatting and Filtering	
7	Create conditional formatting rules that use formulas	
8	Create and Modify Custom Workbook Elements	
9	Sharing Workbooks & Tracking Changes	
10	Protecting sheets / workbooks / File	
11	Sorting by Top to Bottom / Left to Right	
12	Creating / Deleting Custom List	
13	Sort by using Custom List.	
	Total Contact Hours	30

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

22UCO3A4

Text Book

1. Adam Ramirez (2020), Excel Formulas and Functions, Caprioru Publication

Reference Books

- 1.Sima Alex (2019) Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel, Caprioru Publication.
2. Ritu Arora (2016) Advance Excel 2016 Training guide, BPB Publications.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithrai Selvan	Name : Dr.P.Bruntha	Name: Mr.K.Srinivasan	Name : Dr.R.Manicka Chezian
Dr.V.Meera	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	22UCO3N1			Title	Batch:	2022– 2025
				Elective – I PRACTICAL BANKING	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To introduce the students to the practical aspects on banking

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the relationship between banker and customer	*K1
CO2	Understand the various products and services offered by the bank.	*K2
CO3	Apply the knowledge for utilizing the banking services.	*K3
CO4	Analyze and inculcate the traits of professionalism amongst the students.	*K4
CO5	Evaluate the features of banking products and services.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms – Special Type of Customers- Minor, Married Women – Relation between Banker and Customer	3
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account – Recurring Deposit.- Digital Account	3
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted.	3
Unit IV	Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing- General and Special Crossing.	3
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO3N1

Text Book

1.Kandasami , K.P.,Natarajan. S,Parameswaran. R (2020), Banking Law and Practice, S.Chand and Company Ltd.

Reference Books

1. Sundharam & Varshney (2017), Banking Theory Law and Practice, Sultan & Chand Ltd, New Delhi.
2. Gordon and Natarajan (2021), Banking Theory, Law and Practice, 23rd Revised Edition,Himalaya Publishing House, Mumbai.
3. Christopher Hare,(2019), Principles of Banking Law ,Oxford University Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.P.Karthika	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.V.Ruba	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	22UCO3N2			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	FUNDAMENTALS OF ACCOUNTING	Semester:	III
					Credits:	2

Course Objective

To introduce the students to the fundamentals of Accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts used in the accounting system.	*K1
CO2	Understand the accounting methods used in business.	*K2
CO3	Apply the events that need to be recorded in the accounting records	*K3
CO4	Analyze new approach in implementation of financial statement.	*K4
CO5	Evaluate the skills to prepare different types of accounts.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	M	H	H	H
CO2	H	H	H	M	H	M	H	M	H	H
CO3	H	M	M	H	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	3
Unit II	Rules of Double Entry System–Journals.	3
Unit III	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).	3
Unit IV	Cash Book – Single Colum, Double Colum Cash Book.	3
Unit V	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued Income Received In Advance and Depreciation only.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: **20% Theory and 80% Problems**

22UCO3N2

Text Book

1. Reddy. T.S and Murthy (2022), Financial Accounting, Margham Publications, Chennai

Reference Books

1. Vinayakam.N and Charumathi,B.(2019), Financial accounting. S.Chand and Company, New Delhi.
2. Gupta.R.L and Radhaswamy,M.(2022), Financial Accounts, Theory Methods and Applications. 13th Revised edition, Sultan Chand and Sons, New Delhi.
3. Asoke K. Ghose (2019), Financial Accounting, A managerial perspective, published by, PHI Learning Private Ltd, Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.P.Karthika	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.V.Ruba	Signature:	Signature:	Signature:

Programme Code:	BCA			Programme Title:	Computer Application SELF FINANCING	
Course Code:	22UBC3A3			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week				ACCOUNTANCY FOR DECISION MAKING	Semester:	III
	04	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyse and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial Accounting Meaning - Definition– Concepts – Conventions –Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance.	12
Unit II	Subsidiary Books and Final Accounts Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Single column- Double Column-Triple column Cash book - Preparation of Final Accounts with Simple Adjustment	12
Unit III	Cost Accounting Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple AverageMethod.	12
Unit IV	Management Accounting Meaning -Definition -Objectives of Management Accounting - Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	12
Unit V	Cash Flow Statement Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (Simple problems only)	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80% Problems

22UBC3A3

Text Book

1. Sharma. K, Shashi.K.Gupta. (2020), Management Accounting, Kalyani Publishers, New Delhi.

Reference Books

1. Jain. S.P and Narang. K.L, Cost Accounting (2020), Kalyan Publishers, New Delhi.
2. Shukla. M.C And Grewal. T.S and Gupta. S.L.(2020), Advanced Accountancy, S.Chand and Co. New Delhi.
3. Dr.K.L.Gupta (2020), Accountancy for Managerial Decisions, Sahitya Bhawan Publications, Agra.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	BCA			Programme Title:	Computer Application Self Financing	
Course Code:	22UBC3A4			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING	Semester:	III
					Credits:	4

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Accounting Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payables book and Journal proper.	12
Unit II	Final Accounts Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision.	12
Unit III	Single Entry Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	12
Unit IV	Branch Accounts Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	12
Unit V	Depreciation Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems

22UBC3A4

Text Book

1. Reddy. T.S and Moorthy, (2021), Financial Accounting, Margham Publications, Chennai.

Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Ms.P.Anitha	Signature:	Signature:	Signature:

2022 BATCH - III AND IV SEMESTERS

IV SEMESTER

22UCO409	Core- IX : Higher Corporate Accounting
22UCO410	Core-X: Indirect Taxation
22UCO411	Core -XI Lab I:Programming Lab in Accounting and Inventory Management
22UCO4A5	Core Elective-IV: Business Mathematics and Statistics
22UCO4S1/ 22UCO4S2	Skill Based Elective-INaan Mudhalvan : Mutual fund Foundation/ Quantitative Aptitude
22UCO4N1/ 22UCO4N2	Non Major Elective II: Consumer Affairs / Fundamental of Marketing
22UCS4A1	Accountancy For Decision Making
22UCS4A2	Financial Accounting

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO409			Title	Batch:	2022– 2025
				HIGHER CORPORATE ACCOUNTING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	5		Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of amalgamation and absorption of companies.	*K1
CO2	Understand the accounting procedures for reconstruction of companies.	*K2
CO3	Examine the financial statement of the Banking companies.	*K3
CO4	Analyse the steps involved in preparation of consolidated balance sheet of Holding and subsidiary company.	*K4
CO5	Appraise the knowledge in the Insurance Companies accounts.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Valuation of Shares and Goodwill Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
Unit II	Banking Company Accounts (Banking Regulation Act 1949) Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.	18
Unit III	General Insurance General Insurance – Revenue account- Net Revenue Account- Profit and loss account - Balance sheet.	18
Unit IV	Life Insurance Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	18
Unit V	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)	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problem.

22UCO409

Text Book

1. Jain, S.P and Narang. K.L, (2019), Advanced Accountancy, Kalayani Publishers, New Delhi.

Reference Books

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, Sultan Chand and company, New Delhi.
2. Reddy and Murthy (2019), Corporate Accounting, Margham Publications, Chennai.
3. Maheshwari S.N, Suneel Maheshwari.K, Sharad K Maheshwari, (2019) Corporate Accounting, S.Chand & Co, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.Ahila.D	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.G.Gnana Selvi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO410			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	3	INDIRECT TAXATION	Semester:	IV
					Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	*K1
CO2	Understand the rules for registrations and its exemptions in taxation.	*K2
CO3	Implement GST and its working mechanisms.	*K3
CO4	Analyze and resolve tax problems.	*K4
CO5	Generalize the procedural aspects under different applicable statutes related to GST	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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.	18
Unit II	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.	18
Unit III	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.	18
Unit IV	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.	18
Unit V	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.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO410

Text Books

1. Reddy .Y, Hari Prasad Reddy .T.S (2022) Indirect Taxes. Margham Publications, Chennai.

Reference Books

1. Kamal Garg & Neeraj Kumar Sehrawat. CA (2020), Beginner's guide to Goods & Services Tax, Bharat LawHouse Pvt. Ltd., New Delhi.
2. Balachandran, V. (2020), Indirect Taxation, Sultan Chand and Sons, New Delhi.
3. Mittal, J.K. (2020), Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi.
4. Radha Krishnan, R. (2020), Indirect Taxation, Kalyani Publishers, . New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.N.Bagyalakshmi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO411			Title	Batch:	2022 – 2025
				PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in preparing the final accounts.	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Excises	Content	Hrs
	LIST OF PROGRAMMES	
1	Company Creation and Alteration	30
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	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
	Total Contact hrs./Semester	30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task. 22UCO411

Text Books

1.Nadhani Asok K (2022), GST Accounting with Tally ERP 9, BPB publications, New Delhi.

Reference Books

- Grewal, T.S. (2022), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.
- Mehrotra.H.C., Agarwal. V.P., (2022), Goods and Services tax Sahitya Bhawan Publications,Agra.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELFFINANCING)	
Course Code:	22UCO4A5			Title	Batch:	2022-2025
				BUSINESS MATHEMATICS AND STATISTICS	Semester:	IV
Lecture Hrs./ Week or Practical Hrs./Week	06	Tutorials. /Sem.	-		Credits:	5

Course Objective

To enrich the students' knowledge on Business Mathematics and Statistics.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of Matrices and theory of Statistics	*K1
CO2	Understand the limits of Algebraic functions and collecting, analyzing, interpreting and presenting results	*K2
CO3	Applying the knowledge in mathematics and appropriate statistical methods.	*K3
CO4	Interpreting the results of Analysis.	*K4
CO5	Evaluate the concepts of simple integration and its application in business.	*K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

High; M-Medium; L-Low

Units	Content	Hrs
Unit – I	Mathematics of Finance Simple Interest and Compound Interest - Sinking Fund – Annuity - Depreciation Bills - Discounting - Set Theory – Application to Business Problems – De Morgan’s Law.	18
Unit – II	Differential Calculus Differential Calculus -Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business.	18
Unit -III	Business Statistics Definition-Functions- Scope-Limitations-Statistics in Business. Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped data.	18
Unit IV	Sample Space Concept of Sample Space - Events- Definition of Probability (Classical, Statistical and Axiomatic) - Addition and Multiplication laws of Probability- Independence- Conditional Probability- Baye’s theorem – Simple Problems.	18
Unit V	Correlation and Regression Analysis Concepts of Bivariate Distributions - Correlation and Regression - Linear Prediction - Rank Correlation Coefficient - Concepts of Partial and Multiple Correlation Coefficients- Simple problems.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentations, Chalk and talk, Quiz, Assignments, Group Task.

22UCO4A5

Text Book:

1. Navaneetham. P.A.(2022) Business Mathematics and Statistics Jai Publishers, ,Trichy.

Reference Books:

- 1..Vittal. P.R,(2018,) Business Mathematics and Statistics, Margham Publications, Chennai.
2. Gupta.S.P (2017) 2nd Edition, Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Vittal P.R.(2018), Business Mathematics and Statistics, Margham Publications, , Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.V.Meera	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.P.V.Nandhini	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO4S1			Title	Batch:	2022– 2025
				MUTUAL FUND FOUNDATION	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To provide basic knowledge about the Growth and Role of Mutual Funds

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Growth of Mutual funds.	*K1
CO2	Understand regulation of Mutual funds.	*K2
CO3	Observe the market imperfection and investment risk.	*K3
CO4	Analyze the UTI schemes.	*K4
CO5	Evaluate the prospects of Mutual Fund Industry.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Mutual Funds Introduction: The origin, meaning and growth of Mutual funds – Fund Units Vs shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund.	6
Unit II	Investors Protection and Mutual Fund Regulation Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds.	6
Unit III	Market Imperfection and Investment Risks Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.	6
Unit IV	Mutual Funds in India Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.	6
Unit V	Mutual Funds Industry in India Mutual Funds Industry in India – Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth – Prospects of Mutual Fund Industry.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task
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22UCO4S1

Text Book:

1. Sahadevan. K.G. and Thripairaju.M (2020) “Mutual funds, data interpretation and Analysis”
(Prentice Hall of India)

Reference Books:

1. Avadhani. V.K., (2019), Marketing of Financial Services, Himalaya Publishing House, Chennai.
2. Gorden.R and Natarajan,(2016), Emerging scenario of Financial Services, Himalaya Publishing House, Chennai.
3. Fredman and Wiles, (2019) How Mutual Funds work, Prentice Hall of India.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.P.Karthika	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.Ahila.D	Signature:	Signature:	Signature:

Programme Code:	UAP			Programme Title:	B.A., / B.Sc., / B. Com.,	
Course Code:	22UAP4S1			Title	Batch:	2022-2025
				SEC II: Naan Mudhalvan: Quantitative Aptitude	Semester:	IV
LectureHrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	5		Credits:	2

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4

CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles.	K5
	To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K6

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	L	H	M	M	M	M	M	M
CO2	H	L	H	M	M	M	L	M	M	M	M	M
CO3	H	H	M	M	L	H	H	H	L	H	M	H
CO4	H	M	H	H	H	M	H	H	H	H	L	H
CO5	M	M	L	H	M	H	M	M	M	M	H	M

*H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out & Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

22UAP4S1

Text Book

S.No	Author	Title of the book	Publishers\Edition	Year of Publication
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative_aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Checked by	Approved by
Name and Signature	Co-ordinator CDC	COE
Name: Mr. K. Srinivasan & Dr. V. Indhumathi Signature:	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO4N1			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	01	Tutorial Hrs./Sem.	-	CONSUMER AFFAIRS	Semester:	IV
					Credits:	2

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	*K1
CO2	Get the idea of the complexities of Consumer Affairs	*K2
CO3	Execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	*K3
CO4	Survey different ways to solve the consumer Affairs.	*K4
CO5	Evaluate the business firm's interface with consumers and the customer related regularity and business environment.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	H	M	H	H	H
CO2	M	M	H	M	M	M	H	H	M	M
CO3	M	M	M	M	M	M	M	M	M	H
CO4	M	H	L	M	M	H	H	H	H	M
CO5	M	M	M	L	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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
Unit II	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
Unit III	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.	3
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	3
Unit V	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 Overview.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO4N1

Text Book

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2020)
Consumer Affairs, Universities press, New Delhi.

Reference Books

1. Ganesana. G. and Sumathy.M (2019) Globalization and Consumerism: Issues and Challenges, Regal Publications, New Delhi.
2. Tripathi.S.C (2020), Consumer Protection act, Central Law Publications New Delhi.
3. Padma.T &. Rao K.P.C, (2020), The Principles of Consumer Protection Law, Alt Publications, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
M.G.Nithya Dr.G.Gnanaselvi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO4N2			Title	Batch:	2022– 2025
				FUNDAMENTALS OF MARKETING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	01	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluate product promotion and product life cycle.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H
CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M
CO5	M	L	L	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Marketing - Meaning– Definition- Evolution — Objectives – Importance –Functions- Types.	3
Unit II	Market Segmentation – Need- Methods of segmenting markets – Marketing Mix – Meaning and Definition Elements.	3
Unit III	Digital Marketing –Definition – Objectives- Advantages and Disadvantages- Digital Market vs Traditional Market	3
Unit IV	Modern Marketing Concepts – Green marketing – Social marketing – Rural marketing – Service marketing– Commodity marketing – Niche marketing – Viral marketing – Ambush marketing –Guerrilla marketing	3
Unit V	Product Promotion – Features – Types- Product Life Cycle – Advertisement–Types.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO4N2

Text Book

- 1.Pillai. R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, NewDelhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
- 2.Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.
- 3.Govindarajan Madabusi,(2018), Marketing management, concepts and challenges, PHI Learning, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
M.G.Nithya	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.G.Gnanaselvi	Signature:	Signature:	Signature:

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	22UCS4A1			Title	Batch:	2022– 2025
				ACCOUNTANCY FOR DECISION MAKING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyze and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial Accounting Meaning - Definition– Concepts – Conventions –Accounting Cycle – Methodsof Book Keeping– Journal – Ledger –Trial Balance.	15
Unit II	Subsidiary Books and Final Accounts Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book – single column- Double Column-Triple column cash book - Preparation of Final Accounts with Simple Adjustment	15
Unit III	Cost Accounting Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple Average Method.	15
Unit IV	Management Accounting Meaning -Definition- Objectives of Management Accounting – Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	15
Unit V	Cash Flow Statement Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (Simple problems only)	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems

22UCS4A1

Text Book

1. Sharma. K, Shashi.K.Gupta. (2020), Management Accounting, Kalyani Publishers,New Delhi.

Reference Books

1. Jain. S.P and Narang. K.L. (2020) Cost Accounting, KalyanPublishers, New Delhi.
2. Gupta K.L. (2020), Accountancy for Managerial Decisions, Sahitya Bhawan, Publications. New Delhi.
3. Shukla. M.C and Grewal. T.S and Gupta. S.L.(2020), Advanced Accountancy, S.Chand and Co, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	22UCS4A2			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING	Semester:	IV
					Credits:	3

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payables book and Journal proper.	15
Unit II	Final Accounts Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision.	15
Unit III	Single Entry Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	15
Unit IV	Branch Accounts Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	15
Unit V	Depreciation Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems

22UCS4A2

Text Book

1. Reddy. T.S and Moorthy, (2021), Financial Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta. R.L and Radha. M. (2020), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. Raman. B.S., (2021), Financial Accounting, United Publisher, Mangalore.
3. Narayanswamy.K , (2020) Financial Accounting, PHI Learning, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

2023 BATCH - I AND II SEMESTERS

SEMESTER – I

23UCO101	Core - I : Financial Accounting
23UCO102	Core - II : Principles of Management
23UCO1A1	Business Economics

Programme Code	B.Com			Programme Title	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code	23UCO101			Title	Batch	2023– 2026
				FINANCIAL ACCOUNTING	Semester	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5		Credits	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Determine the accounting treatments in the books of hire purchase and Installment accounting.	*K3
CO4	Enhance the skills in critical-thinking and problem-solving.	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Accounting Cycle Accounting – Definition –Concepts and Conventions (AS-09) – Accounting Standards – Meaning – Final Accounts of a Sole Trader (AS-04) - IFRS- Meaning- Uses and Importance.	18
Unit II	Depreciation Accounting 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.	18
Unit III	Branch Accounting Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts –Inter-Departmental Transfer.	18
Unit IV	Hire Purchase and Installment accounting Hire Purchase and Installment- Hire Purchase Accounting – Default and Repossession- Installment Accounting.	18
Unit V	Royalty Accounting Royalty Accounting (Excluding Sub-Lease) – -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, Short working written off- Accounting treatment –Journal entries and ledger accounts in the books of Lessee and Landlord-Adjustment of minimum rent due to Strike and Lock out	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems.

23UCO101

Text Book

1. Radha .V revised edition (2019), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain S.P. and Narang K.L. (2019), Financial Accounting. Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2023), Financial Accounting. Sultan Chand and Sons, New Delhi.
3. Gupta. R.L and Radhaswamy.M. (2022), Financial Accounts, Theory Methods and Applications,13th Revised Edition, Sultan Chand and Sons, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.N.Bagyalakshmi	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO102			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	PRINCIPLES OF MANAGEMENT	Semester:	I
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.	*K4
CO5	Assess the importance of the management process, management functions and several importance skills required to the contemporary management practice.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Management-An Introduction Management-Meaning-Definition-Administration Vs Management -Nature and Scope of Management -Functions of Management-Principles of Management - Contribution of F.W.Taylor -Henry Fayol. Management By Objectives (MBO) - Process-Benefits and Limitations of MBO-Management By Exceptions -Process of Management By Exceptions.	18
Unit II	Planning and Decision Making Meaning - Definition-Nature of Planning-Objectives-Importance-Process of Planning - Types of Planning-Advantages and Limitations of planning. Decision Making-Meaning-Definition- Characteristics- Nature and Importance - Process of Decision Making-Types of Managerial Decisions.	18
Unit III	Organisation and Delegation Meaning-Nature and Importance -Process of Organisation - Principles of Sound Organisation -Organisation Structure - Organisation Charts-Types, Merits and Demerits. Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation-Benefits of delegation.	18
Unit IV	Motivation and Leadership Motivation - Meaning - Need - Methods of Motivation-Theories of Motivation-Maslow's Need Hierarchy theory- Herzberg's theory-Douglas McGregor's Theory X and Theory Y -Morale -Factors determining the Morale. Leadership- Importance of Leadership-Types of Leader-Qualities of a leader-Leadership Styles.	18
Unit V	Communication and Control Communication - Meaning and Definition-Nature-Principles-Elements-Importance of Communication in Management-Types of Communication-Barriers of Communication. Control-Meaning and Definition- Characteristics - Importance-Process of Control-Techniques of Control.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

23UCO102

Text Book

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

Reference Books

1. Gupta, C.B (2022), Business Management, Sultan Chand & Sons, New Delhi.
2. Ramasamy, T (2019), Principles of Management, Himalaya publishing house, New Delhi.
3. Padmakar Asthana, (2019), Business Organization and Management, Sahithya Bhawan, Agra, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha Ms.P.Karthika	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO1A1			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	BUSINESS ECONOMICS	Semester:	I
					Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the meaning of Business Economics and basic tools applied in the business economics.	*K1
CO2	Understand objectives of pricing policy, methods of pricing and concepts of National Income	*K2
CO3	Observe and analyse production function and its various theories and cost functions	*K3
CO4	Analyse the equilibrium of the firm under Different Market Structure	*K4
CO5	Evaluate the Law of Demand, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium and Consumer's Surplus.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	H	H	M	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	M	H	M	M	H	H
CO4	H	H	H	M	H	M	H	H	M	M
CO5	H	M	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Unit1	Content	Hrs
Unit I	Introduction to Economics Definition of Business Economics - Nature and Scope of Business Economics – Basic Tools in Business Economics.	18
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.	18
Unit III	Production and Cost Function Production Function- Meaning- The Law of Variable Proportions-The Law of returns Producer's Equilibrium through Iso-quants –Cost Function: Types of cost – Total Marginal Cost Functions- AC & MC relationships-Characteristics of Costs in the Long run- Cost Control and Cost reduction methods.	18
Unit IV	Pricing Under Different Market Structure Perfect Competition - Meaning- Definition - Characteristics – Price and Output Determination Monopoly - Characteristics – Price and Output Determination- Monopolistic Competition – Characteristics – Price and Output Determination - Oligopoly- Types-Characteristics – Price and Output Determination.	18
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 – Limitations.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

23UCO1A1

Text Book

1.Ahuja H.L. (2019) Business Economics, Sultan Chand and Sons, New Delhi.

Reference Books

1. Jame L. Pappas, Evene F. (2012) Managerial Economics, Holt Sundars International Edition, Japan.
2. Sankaran (2012) Business Economics, Margham Publications, Chennai.
3. Sundharam K.P. M. and Sundharam E. N (2018) Business Economics, Sultan Chand & Co., New Delhi.
4. Reddy P. N. and Appanniah H. R (2018) Business Economics, Sultan Chand & Co., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.Nirmala Satish	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO1A2			Title	Batch:	2023– 2026
				AGRICULTURE AND RURAL DEVELOPMENT	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

Emphasis has to be placed upon recognition of agricultural problems and solving them through relevant agriculture policies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep basic knowledge about agriculture in the minds of learners	*K1
CO2	To understand various agricultural problems	*K2
CO3	To implement various suggestion for further improvement of agriculture	*K3
CO4	To review rural industry poverty and unemployment	*K4
CO5	To prepare on proactive attitude towards the internal and external changes in the agricultural sector	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to agriculture in India Agriculture ; Definition- Peculiar Features - Relation to Non-Agriculture Sector -Role of Agriculture in Indian Economy -Long Term Problems of Agricultural Development- New Agricultural Policy 2000	18
Unit II	Agricultural production Agriculture Resources in India- Land Utilization and Cropping Pattern – Irrigation: Types of Irrigation- Trends in Agricultural Growth and Agricultural Productivity - Pattern of Agricultural Development in Regional Variation - Organic Farming in India	18
Unit III	Technological changes in agriculture Technology Change in Agriculture: Tradition Techniques and Practices, HYV Seeds - Chemical Fertilizers, Water Technology -Green Revolution -Emerging Trends in Agricultural Technology-Dry Land Farming-Use of Bio -Technology Techniques	18
Unit IV	Agricultural finance and marketing Agriculture Finance: Importance -Sources of Credit -Institutional Finance: Government, Cooperative, Commercial Banks, The Regional Rural Banks, NABARD and Non-Institutional Finance: Landlords, Village Traders and Money Lender, Agricultural Marketing: Problems in Marketing and Measures -Agricultural Price Policy in India.	18
Unit V	Agribusiness Introduction to Agribusiness - Scope for Agribusiness in India -Types - Agribusiness Opportunities and Challenges in India-Agribusiness Management - Core Industries of Agribusiness-New Development and Trends in Agribusiness - Job Roles in Agribusiness Industry.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar,PowerPointPresentation,DirectInstruction,Quiz,Assignments,GroupTask

23UCO1A2

Textbook

1. Ruddar Datt & Sundaram KPM (2019) ,"Indian Economy", Sultan Chand Company, New Delhi

Reference Books

1. Misra & Puri ,(2019),”Indian Economy”,Himalaya publishing house ,Mumbai
2. Murthy & Nagaraja ,H.,(2017),”Agricultural Business Management “,Himalaya publishing house Mumbai
3. Venkat Reddy,K.,(2017)”Agricultural and Rural development” Himalaya publishing house,Mumbai.
4. Desai R. G.(2015)”Agricultural Economics “ ,Himalaya publishing house,New Delhi

E- Reference

1. www.foodproductindaily.com
2. www.india.gov.in
3. www.icar.gov.in

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.Nirmala Satish	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

SEMESTER – II

23UCO203	Core - III : Higher Financial Accounting
23UCO204	Core - IV :Commercial Law
23UCO2A2 / 23UCO2A2	Business Application Software and Internet / Google Apps Fundamentals
23UCO2A3 / 23UCO2A4	Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab
23UCO2S2	Commerce Practical

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO203			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	5	HIGHER FINANCIAL ACCOUNTING	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	*K1
CO2	Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	*K2
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	*K3
CO4	Examine the difference between joint venture and partnership account.	*K4
CO5	Compare the procedures involved in accounting processes and its application.	*K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	L	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Admission of a 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.	18
Unit II	Retirement and Death of a partner Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses- Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner's share of profit – On the basis of time – on the basis of Turnover	18
Unit III	Dissolution and Insolvency of a partner Dissolution of firm – Modes of Dissolution of Firm – Settlement of accounts- Insolvency of a Partner – Garner Vs Murray – Insolvency of two partners.	18
Unit IV	Insolvency of all Partners and Sale of firm Insolvency of all Partners –Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).	18
Unit V	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.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

23UCO203

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1,Jain S.P. and Narang K.L. (2019) Advanced Accounting, Kalayani Publishers, Chennai.

Reference Books

1. Reddy and Murthy (2023), Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2022), Advanced Accountancy, S.Chand and Company, New Delhi.
3. Tulsian P.C. (2019), Financial Accounting, S.Chand and Company, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Course Code:	23UCO204			Title	Batch:	2023– 2026
				COMMERCIAL LAW	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs. / Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember rules and issues relating to the business.	*K1
CO2	Understand the fundamentals of commercial law.	*K2
CO3	Apply the knowledge and skills in the elective area of the business law.	*K3
CO4	Analyze the skills to initiate entrepreneurial ventures in LLP.	*K4
CO5	Evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	*K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	M	H	H	H	H	M	H	M	M	H
C02	L	H	H	M	H	M	H	H	H	M
C03	H	H	H	H	H	H	M	M	H	H
C04	H	H	H	H	H	M	H	H	H	H
C05	H	H	H	M	M	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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.	15
Unit II	Consideration and Capacity to Contract Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	15
Unit III	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.	15
Unit IV	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 Pawn and Pawnee.	15
Unit V	Contract of Agency and Sale of Goods Act 1930 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 Limited Liability Partnership act 2008 -Salient Features of LLP- Difference between LLP and Partnership – Merits and demerits Contract of Sale – Essentials – Sale and Agreement to Sell - Performance of contract of sales –Rules regarding deliveryof goods- Rights of unpaid seller.	15
Total Contact Hrs		75

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

23UCO204

1. Kapoor. N.D. (2020), Business Law, Sultan Chand and Sons, New Delhi.

Reference Books

1. Pillai and Bagavathi, R.S.N (2017), Business Law, Sultan Chand and Company, New Delhi.
2. Arun Kumar Sen. (2018), Commercial Law, The world press Pvt Ltd, Kolkata.
3. Bharath N. Basrani, Chandresh B. Mehta (2019), Business Law, Himalaya Publishing House, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO2A1			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester:	II
					Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the document format by reference to the file extension.	*K1
CO2	Understand the concept in word processing sheet.	*K2
CO3	Execute the knowledge relating to create effective presentation of data	*K3
CO4	Analyze the designs to enhance the looks of the presentation.	*K4
CO5	Evaluate the applications of internet resources and web based contents.	*K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	H	H	H	M	M	H	H	H
CO2	M	H	H	H	H	M	M	H	H	H
CO3	M	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	M	H	M	M	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	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 Work sheet–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	9
Unit II	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.	9
Unit III	Access Databases and Tables–Creating Tables for Storing Data –Relationship Between Tables and Queries–Building User Interface with Forms–Displaying Data with reports.	9
Unit IV	Introduction to Internet Resources of Internet–Hardware and Software Requirements to connect to the Internet–Uses of Internet– Internet Service Provider–IP Address–Domain Naming System - Internet Protocols–IP/TCP–FTP–HTTP –Internet Clients and Internet Servers–Uniform Resource Locator(URL)	9
Unit V	World Wide Web Web Page – Web Browsing Software–Browser Search Engines–Electronic Mail (E-Mail) – E-Mail Message–Customizing-Email Programmes – Address Book–Signature Feature– File Attachment Facility–Advantages and Disadvantages of Email–Telnet–Gopher–WAIS- Important HTML Tags-Creation of Simple Web Page.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

1. Taxali.R.K (Taxali.R.K) PC Software Made Simple, Mc Graw Hill India.

Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.
2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.K.Srinivasan	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided and Self Financing)		
Course Code:	23UCO2A2			Title	Batch:	2023 - 2026	
				GE-Allied IV : GOOGLE APPS FUNDAMENTALS	Semester:	II	
Lecture Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	03	

Course Objective

This course is learning how to set up an account, work with the ins and outs of the Drive organizational tools, and control your files.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the core to provide a conceptual understanding of the basics of Google Apps.	K1
CO2	To understand the Drive organizational tools.	K2
CO3	To use Google Apps to promote, support, and model creative thinking and inventiveness.	K3
CO4	To creating new folders to securely collaborating with others and working when you don't have Wi-Fi.	K4
CO5	To learn how to use and optimize Drive, Docs, Sheets, Slides, and Forms, and how to use these tools on the run via Google Mobile Apps.	K5

Mapping

POs, PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2
CO1	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	M	H	H	H	M	H	H	M	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H
CO4	M	H	M	M	M	H	M	M	H	H	H	M
CO5	H	H	M	H	H	H	M	H	H	M	H	M

H – High; M: Medium L: Low

Units	Contents	Hrs
Unit I	Introduction: Acquire the essentials for using Google apps: Drive, Docs, Sheets, Slides, and Forms. Google Drive: Move through the basics of setting up a Google Drive account complete with personalized folders, helpful apps, file conversion, sharing, and even editing offline.	9
Unit II	Google Docs: Work with the specifics on Google Docs, including creating documents, exploring and organizing your own Docs, starting a new document, formatting text effectively using the toolbar, inserting images, drawings, and charts, creating tables, using the web clipboard to save parts of a document to paste into another one, different sharing modes/permissions (editing, suggesting, or viewing), and using the revision history tool.	9
Unit III	Google Sheets: Learn to create, edit, analyze, manipulate, and share spreadsheets using Google Sheets. The section covers the basic toolbar and sorting tools, as well as using the commenting tool to collaborate, customizing/adding tabs to a sheet, using formulas, inserting charts to analyze information, sharing and permissions, freezing rows and column, and filtering to organize data. Discover tips for all levels of spreadsheet users, including information about data entry efficiency and safety, revision history, helpful add-ons, and ideas for how to use this tool in the classroom.	9
Unit IV	Google Slides : A step-by-step on Google's presentation app, recently renamed Google Slides. This section covers the basics of creating, editing, sharing, and presenting using Google Slides.	9
Unit V	Google Forms: Google's Form app- to send and receive forms through Google Drive- Use forms for assessments, class votes, or gathering general information. Learn how to create, customize and send surveys, and how and where to most efficiently collect and sort responses.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TABINA HENDRICK	Google Workspace For Beginners: The Complete User Guide from Beginner	Pearson Education	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2023

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name with Signature	CDC	COE
Mr.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.ManickaChezian) Signature:

Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO2A3			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week				Programming Lab in Business Application Software and Internet	Semester:	II
	2	Tutorial Hrs./Sem	-		Credits:	2

Course Objective

To make the students understand the application of computer in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge for creating word documents using MS-Word	*K1
CO2	Understand the concepts with many functions and applying formulas using MS-Excel	*K2
CO3	Apply the contents in a presentable way using PowerPoint	*K3
CO4	Analyse the best practices in database management procedure using MS-Access	*K4
CO5	Evaluate Web page using HTML tags and validate its presentation	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	M	M	H	H	H	H	H
CO4	H	H	M	M	M	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
	MS WORD 1. Formatting Text 2. Table Creation 3. Mail Merge 4. Resume Preparation	6
	MS EXCEL 5. Invoice Preparation 6. Salary Bill Creation 7. Inventory List Creation 8. Student Result Analysis Using Graphics	6
	MS POWERPOINT 9. Slide Presentation 10. Graphics in a Slide 11. Organizational Chart	6
	MS ACCESS 12. Creation of Tables a) Supplier Information b) Purchase Table 13. Queries using “Order by” 14. Sales Order Form 15. Purchase Order	6
	HTML 16. Create a HTML document using various tags. 17. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce. 18. Create a HTML document to show the Computer Advertisement details.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.
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Text Book

1. Taxali.R.K (Taxali.R.K) PC (2019) Software Made Simple, Mc Graw Hill India.

Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.
2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.K.Srinivasan	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO2A4			Title	Batch:	2023– 2026
Lecture Hrs./Week or Practical Hrs./Week				Google Apps Fundamentals Lab	Semester:	II
	2	Tutorial Hrs./Sem	-		Credits:	2

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge through Google Apps practical	*K1
CO2	Understand the concepts with many functions using Google Apps	*K2
CO3	Apply the contents in a presentable way using Google Docs.	*K3
CO4	Analyse the best practices in database management procedure using Google Drive.	*K4
CO5	Apply the knowledge for collecting the data through Google sheet	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	M	M	H	H	H	H	H
CO4	H	H	M	M	M	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Content
Google Apps Fundamentals lab 1. To create organizing files and sharing them with others using Google Drive. 2. To create creating, editing, and formatting documents using Google Docs. 3. To create backing up and syncing files using Google Drive. 4. To create collaborative writing and real-time editing using Google Docs. 5. To create formatting, styling, and adding visuals in Google Docs. 6. To create entering data and performing basic calculations in Google Sheets. 7. To create a budget tracking sheet and visualize data using charts. 8. To create data analysis using Pivot Tables in Google Sheets. 9. To create data entry, basic calculations, and formula usage in Google Sheets. 10. To create budget planning, data visualization, and chart creation in Google Sheets. 11. To create data analysis, pivot tables, and filtering in Google Sheets. 12. To present data effectively by having them create graphs, charts, and infographics within Google Slides. 13. To create virtual science fair presentations showcasing their research projects. 14. To create a digital flashcards in Google Slides for studying vocabulary, historical dates, formulas, or any other type of information. 15. To Create a Google slides with questions, answer choices, and feedback. 16. To Create a form titled Event Registration Form using Google form.
Total Contact Hrs- 30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.
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Text Book

S.No	Author	Title of the Book	Publishers \ Edition	Year of Publication
1	TABINA HENDRICK	Google Workspace For Beginners: The Complete User Guide from Beginner	Pearson Education	2022

Reference Books

S.No	Author	Title of the Book	Publishers \ Edition	Year of Publication
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2003

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name with Signature	CDC	COE
Mr.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO2S2			Title	Batch:	2023– 2026
				COMMERCE PRACTICAL	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various forms used in office management.	*K1
CO2	Understand the computation of tax liability.	*K2
CO3	Apply Concepts in Banking practice	*K3
CO4	Analyses strategies to set objectives for filling various forms.	*K4
CO5	Evaluate theoretical knowledge into a practical knowledge.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H- High; M-Medium; L-Low

Syllabus

S.No	LIST OF PRACTICAL
1	Report Writing –Sales Report
2	Letter to editor- Current Issues
3	Computation of Tax Liability
4	Filling and Preparation of Saral form and Form16
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 - 30 hours	


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