

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

424	BCA	Software Testing Lab	21UBC522	2021
425	BCA	Desktop Publishing Lab	21UBC5S13	2021
426	BCA	Current Trends and Technologies	21UBC6E22	2021
427	BCA	Cloud Computing	21UBC6E32	2021
428	BBA	Core Elective -I :XVII-Visual basic theory	21UBM5E12	2021
429	BBA	Core Elective -I :XVII-Customer Relationship Management -Theory	21UBM5E13	2021
430	BBA	Visual Basic Practical	21UBM5E12B	2021
431	BBA	Business Correspondence Practical	21UBM5E13C	2021
432	BBA	Advanced Learner Course I	21UBM5AL1	2021
433	BBA	Programming in C Practical	21UBM6E32	2021
434	BBA	Oracle Practical	21UBM6E33	2021
435	BBA	Advanced Learner Course II Stress Management	21UBM6AL2	2021
436	B.Com	Financial Services	21UCO4E11	2021
437	B.Com	Financial Management	21UCO5E21	2021
438	B.Com	Introduction to Foreign Trade	21UCO5AL1	2021
439	B.Com	Fiancial Markets	21UCO6E31	2021
440	B.Com	Export Trade Procedures	21UCO6AL2	2021
441	B.Com	Introduction to Research	21UCO6S22	2021
442	B.Com (E-Commerce)	Allied - III: Statistics for Business	21UEC3A3	2021
443	B.Com (E-Commerce)	Allied - IV: Business Mathematics	21UEC4A4	2021
444	B.Com (E-Commerce)	Information Security and E Commerce	21UEC516	2021
445	B.Com (E-Commerce)	Core Elective - I : Advertising and Sales Promotion	21UEC5E1	2021
446	B.Com (E-Commerce)	Core Elective-I : Retail Business Management	21UEC5E2	2021
447	B.Com (E-Commerce)	Core Elective-I: Services Marketing	21UEC5E3	2021
448	B.Com (E-Commerce)	Advanced Learner Course - I : Organizational Behavior	21UEC5AL1	2021
449	B.Com (E-Commerce)	Core Elective-II: Human Resource Management	21UEC6E2	2021

BOS Highlighted



Metric : 1.2.1



New Course Introduced

Dr. R. MUTHUKUMARAN,
M.A.,M.Phil.,B.Ed.,Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 003
Coimbatore District

Page No: 18

**PG AND RESEARCH DEPARTMENT OF COMMERCE
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

POLLACHI – 642 001

12th Board of Studies Meeting in the PG Department of
Commerce

Date & Time: 22.05.2021 / 10.00 am

Agenda

BOS / B. Com-12.1		Welcome address and Opening Remarks by Chairman, Board of studies in the PG Department of Commerce
BOS / B. Com-12.2		Confirmation of the Minutes of the 11 th / Previous meeting of Board of studies in the PG Department of Commerce held on 22.02.2020 / 10.00 am and Action taken report of 11 th meeting of Board of studies
BOS / B.Com-12.3	:	12.3.1 Syllabus of I B.Com under Regulation 2021
	:	12.3.2 Syllabus of II B.Com under Regulation 2021
	:	12.3.3 Syllabus of III B.Com under Regulation 2021
	:	Any other Discussions if any
BOS / B.Com-12.4	:	Suggestion given by BOS Members
BOS / B.Com-12.5	:	Any other items

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI**

PG AND RESEARCH DEPARTMENT OF COMMERCE

MINUTES OF BOS MEETING

The 12th Meeting of the Board of studies of the PG and Research Department of Commerce was held on 22.05.2021 at 10.00 a.m. through Online Mode.

1. The following members were present:

Dr. P. Brundha Head & Associate Professor, PG and Research Department of Commerce NallamuthuGounder Mahalingam College, Pollachi	Chairman
Dr.R.Manikandan	Internal Members
Dr.S.Shanmugapriya	
Dr.M.Chithiraiselvan	
Mr.K.Harishankar	
Ms.P.V.Nandhini	
Dr.G.Gnanaselvi	
Ms.T.Manjula	
Ms.P.Karthika	
Ms.S.Mahalakshmi	
Ms.P.Anitha	
Dr.N.Bagyalakshmi	
Ms.G.Nithya	
Ms.S.Kaleeswari	
Dr.N.Giri	
Ms.R.Kalaiselvi	
Ms.D.Ahila	
Ms.S.Saranya	
Ms.V.Ruba	
Ms.K.SabeenaFarveen	

	Dr.P.Chellasamy Professor, Department of Commerce Bharathiar University, Coimbatore- 641 046	University Nominee
	Dr. Allousis Edward Dean Commerce and Management Director IQAC Kristu Jayanthi College, Bengaluru Mob.No:94499 87689	Academic Experts
	CA .R.Natarajan 1 C, ASD Puram,Mahalingapuram Pollachi- 642002 Mob.No:96552 45020	Industrial Expert
	Ms. M. Devipriya Assistant Professor and Head Department of Commerce (SF) Sri GVG College for Women, Udumalpet Mob.No: 9790334474	Alumnus nominated by Principal / HoD
	Mr. Kannan (PG) M.Com II Year Mob. No: 94884 41800 Ms. Pavithra (UG) B.Com II Year Mob. No: 75919 94054	Student Members

HOD

CDC Co-Ordinator

COE

PRINCIPAL

K. SRINIVASAN, M.C.A.,
Co-ordinator

Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN M.A.,M.Phil.,B.Ed.,Ph.D.,
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.

Associate Professor & Head

PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc.,M.S.,Ph.D.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

BOS/B.COM 12.1 WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN, BOARD OF STUDIES in the PG & Research Department of Commerce. The Chairman, BOS of the PG & Research Department of Commerce welcomed and introduced the members of 12th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BOS/B.COM 12.2 The minutes of the PREVIOUS BOS MEETING NO 11. Board of Studies meeting held on 22nd Feb 2020 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the 27th Academic Council.

Action Taken Report (Enclosed in Annexure 1)

Annexure 1

S.No	Suggestion given by expert members	Action taken
1	Add Minimum two Value Added Courses i.e. Tally ERP 9 and Financial Markets and Emerging Business Models to B.Com(Self-Financing)	Implemented
2	CIA Components -Mark Allocation - for Int: 30 & for Ext: 70	Implemented
3	Introduce Principles of Management, Human Resource Management, Fundamentals of Marketing (NME) and Goods and Services Tax Accounting	Implemented
4	Eliminate Business Management and Practice, International Trade and Investment Management (NME)	Implemented
5	Minor changes in the following Papers: Financial Accounting, Higher Financial Accounting, Commercial Law, Corporate Accounting, Higher Corporate Accounting, Income Tax and Management Accounting	Implemented

BOS/B.COM 12.3

BOS/B.COM 12.3.1

I B.COM (I & II SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

SEM.NO	Subject Code	Course Title	New Contents were added
II	21UCO204	Commercial Law	Limited Liability Partnership Act 2008, Salient Features of LLP, Difference between LLP and Partnership, Merits and demerits.

The following papers from First Year B. Com were accepted by the experts fully without further suggestions:

SEM.NO	Subject Code	Paper Title
I	21UCO101	Financial Accounting
	21UCO102	Banking and Insurance
II	21UCO203	Higher Financial Accounting

The following courses were revised with major / minor modifications.

- Included “**Banking and Insurance**” in the first semester instead of “Principles of Management”
- Online Course (Optional) MOOC/NPTEL/SWAYAM Course have been introduced to get additional grade along with their existing credit points.

BOS/B.COM 12.3.2

II Year B.COM COMMERCE (III & IV SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

SEM.No	Subject Code	Paper Title	New Contents were added
III	21UCO307	Company Law and Secretarial Practice	Board of Directors, Appointment, Qualification, Powers and Duties and Liabilities of Directors
III	21UCO3N1	Practical Banking	Digital Account -Features
III	21UMA3A3	Cost and Management Accounting	Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

III	21UBC3A3	Accountancy for Decision making	Material Budget & Sales Budget, Fund Flow Statement-Procedures for preparing Fund Flow Statement
IV	21UCO410	Human Resource Management	Occupational hazards & Diseases. Causes of Industrial Accidents
IV	21UCO4E12	Modern Marketing	Brand, Advantages and Disadvantages- Kinds of Brands
IV	21UCS4A4	Accountancy for Decision making	Material Budget and Sales Budget, Fund Flow Statement-Procedures for preparing Fund Flow Statement

The following papers from B. Com were accepted by the experts fully without further suggestions:

SEM.NO	Subject Code	Paper Title
III	21UCO305	Corporate Accounting
	21UCO306	Income Tax
	21UCO308	Principles of Management
	21UMA3A3	Financial Accounting
IV	21UCO409	Higher Corporate Accounting
	21UCO411	Indirect Taxation

The following courses were revised with major / minor modifications.

- Included **“Principles of Management”** in the third semester instead of “Modern Marketing”
- Core Electives I -**Financial Services / Modern Marketing** have been introduced.
- Value Added Course – **Tally ERP 9 and Stock Market Operations** have been introduced in the Fifth and Sixth Semester respectively.

New Courses Added:

The following papers from B. Com were accepted by the experts fully without further suggestions

SEMESTER-IV

21UCO4E11- Financial Services

BOS/COM 12.3.3**III BCOM COMMERCE (V&VI SEMESTER)**

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

SEM.NO	Subject Code	Paper Title	New Contents were added
VI	21UCO618	E-Commerce and Information Security	B2B-C2B-C2C-B2E-G2B, Advantages and disadvantages of Mobile commerce, Debit Cards, Credit Cards, E-Wallets, Micro Payments, Electronic Fund Transfer, Peer to Peer Payment.
	21UCO6S21	Commerce for Competitive Exams	Classification of E-Banking Services, Mutual Funds

The following papers from B. Com were accepted by the experts fully without further suggestions:

SEM.NO	Subject Code	Paper Title
V	21UCO512	Cost Accounting
	21UCO513	Auditing Principles and Practice
	21UCO515	Retail Management
	21UCO516	Institutional Training
VI	21UCO617	Management Accounting
	21UCO619	Entrepreneurial Development

The following courses were revised with **major / minor modifications**.

a) 21UCO514-Business Communication and Commerce Practical

Business Communication and Commerce practical were merged as a single paper and included under “Skill Enhanced Course”

b) Core Elective -II – Financial Management / Service Marketing and Customer Relationship Marketing have been introduced.

c) Advanced Learner Course (Optional) -Self Study Paper – **Introduction to Foreign Trade** has been introduced.

d) **Goods and Services Tax Accounting** paper has been removed.

- e) "Entrepreneurial Development" has been removed from V Semester and included in VI Semester due to the introduction of Core Electives II
- f) "Case Analysis" Comes under the heading of "Skill Enhanced Course"
- g) Purchase and Sales voucher entries in GST have been added in Practical exercise of **Programming Laboratory in Accounting Package**.
- h) Core Elective III – **Financial Markets/ Business Ethics** have been introduced in the sixth semester.
- i) **Advanced Learner Course II (Optional) - Self Study- "Export Trade Procedures"** has been introduced in the sixth semester.
- j) Under Skill Based Elective II – **"Introduction to Research"** has been introduced.
- k) **Case Analysis and Programming Laboratory – Accounting Package:** Distribution of Marks have been changed from 50 to 100 (Int:40 and Ext:60)

New Course Added:

The following papers from B.Com were accepted by the experts fully without further suggestions:

SEM.NO	Subject Code	Paper Title
V	21UCO5AL1	Introduction to Foreign Trade
	21UCO5E21	Financial Management
VI	21UCO6E31	Financial Markets
	21UCO6AL2	Export Trade Procedures

B.COM -COMMERCE

These changes have been made effect for the students admitted in 2021 with Semester I, II, III, IV, V and VI accordingly.

BOS/COM 12.4 SUGGESTIONS GIVEN BY THE BOS MEMBERS:

12.4.1 : Tutorials should be made mandatory for each subject. Tutorials should be handled by faculties other than faculties delivering regular lectures.

12.4.2 : Hands on Training should be given to the students to understand the concepts easily.

12.5- Any other Item

12.5.1 Program objectives and Program specific outcomes have been modified as per the suggestions given by subject experts and University Nominee.

12.5.2 Ratification of syllabus for the regulation (2019-2022) and (2020-2023) were being made to the following courses in the modified contents:

Subject Code	Course Title removed	Course Title Introduced
19UCO 516 &20UCO516	Business Communication and Commerce Practical	Business Communication
19UCO518 &20UCO518	Goods and Services Tax Accounting	Commerce Practical

Reason for the above said modification is due to the introduction of Value-added Course in association with “MSME” in which the said contents were available and it is recommended by External subject experts and Student Alumni.

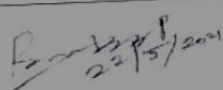
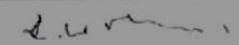
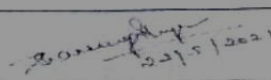
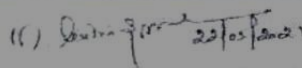
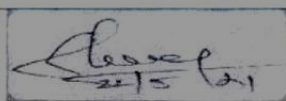
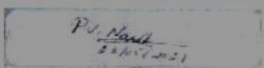
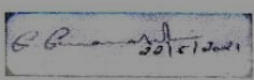
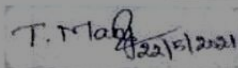
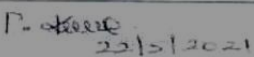
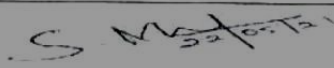
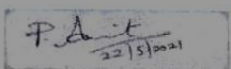
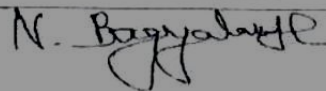
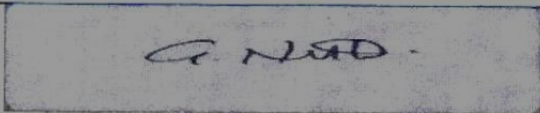
➤ BUSINESS MATHEMATICS - 20UCO3A4- UNIT 1 & 5 have been changed. Reason for the above said modification is due to the Operation Research contents were included in Business Mathematics and it is learned a separate paper as Operation Research in Post Graduate Commerce.

The members had a brainstorming discussion and interaction among themselves. After discussion, fruitful suggestions were incorporated appropriately in the Curriculum and Syllabi.

Based on the suggestions given by the members, BOS resolved to recommend the following to the Academic Council for further approval.

- a) The syllabus of First Year B.Com under Regulation 12.3.1
- b) The syllabus of Second Year B.Com under Regulation 12.3.2
- c) The syllabus of Third Year B.Com under Regulation 12.3.3

Members Present:

Chairman	
Dr. P. Brundha Head & Associate Professor, PG and Research Department of Commerce NallamuthuGounder Mahalingam College. Pollachi	 22/5/2021
Internal Members	
<<NAME>> , <<DESIGNATION>>	Sign
Dr.R.Manikandan. Associate Professor	 22.05.2021
Dr.S.Shanmugapriya, Associate Professor	 22/5/2021
Dr. M.Chithiraiselvan, Associate Professor	 22/5/2021
Mr.K.Harishankar. Assistant Professor	 22/5/21
Ms.P.V.Nandhini, Assistant Professor	 22/5/2021
Dr.G.Gnanaselvi, Assistant Professor	 22/5/2021
Ms.T.Manjula, Assistant Professor	 22/5/2021
Ms.P.Karthika, Assistant Professor	 22/5/2021
Ms.S.Mahalakshmi, Assistant Professor	 22/5/2021
Ms.P.Anitha, Assistant Professor	 22/5/2021
Dr.N.Bagyalakshmi, Head &Associate Professor [SF]	
Ms.G.Nithya, Assistant Professor	 G. NITHYA

Ms.S.Kaleeswari, Assistant Professor	
Dr.N.Giri, Assistant Professor	N. Giri
Ms.R.Kalaiselvi, Assistant Professor	
Ms.D.Ahila, Assistant Professor	Ahila P
Ms.S.Saranya, Assistant Professor	
Ms.V.Ruba, Assistant Professor	
Ms.K.SabeenaFarveen, Assistant Professor	
University Nominee	
Dr.P.Chellasamy Professor, Department of Commerce Bharathiar University, Coimbatore- 641 046	
Academic Experts	
Dr. Allousis Edward Dean Commerce and Management Director IQAC Kristu Jayanthi College, Bengaluru Mob.No:94499 87689	
Industrial Experts	
CA .R.Natarajan 1 C Asd Puram Mahalingapuram Pollachi- 642002 Mob.No:96552 43020	Sign
Alumnus nominated by Principal / HoD	
Ms. M. Devipriya	

Assistant Professor and Head Department of Commerce (SF) Sri GVG College for Women, Udumalpet Mob.No: 9790334474	M.D.A.
Student Members	
Mr. Kannan (PG) M.Com II Year Mob. No: 94884 41800 Ms. Pavithra (UG) B.Com II Year Mob. No: 75919 94054	Kannan 22/05/21 Pavithra - S 25/05/2021

**List of Courses having focus on local, national, regional and global developmental needs offered by
the PG and Research Department of Commerce**

PG AND RESEARCH DEPARTMENT OF COMMERCE						
Programme: B.Com						Year:2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UCO101	Core - I : Financial Accounting	✓	✓	✓	✓	Evaluate conceptual knowledge of the financial accounting
21UCO102	Core - II : Banking and Insurance	✓	✓	✓	✓	Understand the importance and roles of banks and insurance in India.
21 UCO1A1	Allied - I : Business Economics	✓	✓	✓	✓	Effective Decision making
21UC02A2	Allied - II : Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
21UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
21EVS201	Environmental Studies	✓	✓	✓	✓	Educate Environmental needs
21UCO305	Core - V : Corporate Accounting	✓	✓	✓	✓	Appraise the skills in Company accounts
21UCO306	Core - VI : Income Tax	✓	✓	✓	✓	Educate Tax laws
21UCO307	Core - VII : Company Law and Secretarial Practice	✓	✓	✓	✓	Understanding the Law relating to Companies Act 2013
21UCO308	Core - VIII : Principles of Management	✓	✓	✓	✓	Application of knowledge in Management area

21UCO3A4	Allied - III : Business Mathematics	✓	✓	✓	✓	Applying Knowledge in Mathematics
21UCO3N1 / 21UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	✓	✓	✓	✓	Enhancing Practical knowledge in Banking area / Applying the knowledge in Fundamental Accounts.
21VAD304	Department Specific Value Added Course –Tally ERP 9	✓	✓	✓	✓	Application of knowledge in tally
21UCO409	Core - IX : Higher Corporate Accounting	✓	✓	✓	✓	Enhancing knowledge in Company Accounts
21UCO410	Core - X : Human Resource Management	✓	✓	✓	✓	Enhancing Knowledge in Human resources
21UCO411	Core - XI : Indirect Taxation	✓	✓	✓	✓	Educate the rules and regulation of Indirect taxation.
21UCO4E1 1 / 21UCO4E1 2	Core Elective -1 Financial services/ Core Elective -1 Modern Marketing	✓	✓	✓	✓	Study the various financial services and strategies. Provide the knowledge of marketing in a business context.
21UCO4A5	Allied - IV : Statistical Methods	✓	✓	✓	✓	Application of knowledge in Statistics
21UCO4N3 / 21UCO4N4	Non-Major Elective – Consumer Affairs/ Fundamentals of Marketing	✓	✓	✓	✓	Educate the Concepts of Consumer Affairs Concepts of Marketing Management
21VAD404	Department Specific Value Added Course- Stock Market operations	✓	✓	✓	✓	Enhancing Knowledge in stock market.
21UCO512	Core - XII : Cost Accounting	✓	✓	✓	✓	Learning of Cost concepts in Business environment
21UCO513	Core –XIII : Auditing Principles and Practice	✓	✓	✓	✓	Providing Auditing concepts and practices
21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	✓	✓	✓	✓	Improve Business correspondence and communicative skills

21UCO515	Core - XV : Retail Management	✓	✓	✓	✓	Giving knowledge in effective Retail Business
21UCO516	Core - XVI : Institutional Training	✓	✓	✓	✓	Apply the Academic and career goal
21UCO5E2 1 / 21UCO5E2 2 /	Core Elective - II : / Financial Management Core Elective - II : / Service Marketing and Customer Relationship Marketing	✓	✓	✓	✓	Apply techniques to Project financial statments / Enriching the knowledge in Service marketing
21UCO5AL 1	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade	✓	✓	✓	✓	Knowledge in Foreign Trade
21UCO5S1 1 / 21UCO5S1 2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	✓	✓	✓	✓	Giving Knowledge of IPR in India/ Enriching the concepts in advertisement and promotion
21UCO617	Core - XVII : Management Accounting	✓	✓	✓	✓	Develop the knowledge in Management Accounting
21UCO618	Core - XVIII : E-Commerce and Information Security	✓	✓	✓	✓	Enhancing knowledge in E-Commerce
21UCO619	Core - XIX Entrepreneurial Development	✓	✓	✓	✓	Empower the knowledge of Entrepreneurship
21UCO620	Core - XX : Skill Enhanced Course-Case Analysis	✓	✓	✓	✓	Study about practical aspects
21UCO621	Core - XXI : Programming Laboratory-Accounting Package TALLY ERP 9 with GST	✓	✓	✓	✓	Application of knowledge in tally
21UCO6E3 1 / 21UCO6E3 2 /	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	✓	✓	✓	✓	Knowledge in Financial Markets/ Theories of Ethics in business
21UCO6AL 2	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedure	✓	✓	✓	✓	Knowledge in Trade Procedures

21UCO6S2 1 / 21UCO6S2 2	Skill Based Elective - II : / Commerce for competitive exams/ Skill Based Elective -II Introduction to Research	✓	✓	✓	✓	Enriching knowledge for Competitive exams
21UMA3A3	Cost and Management Accounting	✓	✓	✓	✓	Empower the knowledge in Concepts of Cost and Management Accounts
21UBC3A3	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decision making
21UCS4A4	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decision making
21UMA3A3	Financial Accounting	✓	✓	✓	✓	Evaluate conceptual knowledge of the financial accounting

HOD

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D. (UGC)
Associate Professor &
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

PRINCIPAL

Dr. R. MUTHUKUMARAN M.A., M.Phil., B.Ed., Ph.D.,
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

List of Courses having focus on employability/ entrepreneurship/ skill development offered by the
PG and Research Department of Commerce

PG AND RESEARCH DEPARTMENT OF COMMERCE						
Programme: B.COM					Year:2021-2022	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	
		EM	EN	SD		
21UCO101	Core - I : Financial Accounting	Yes	Yes	Yes	Final Accounts of Sole Trader, Depreciation, Branch Accounts Hire Purchase and Instalment and Royalty Accounting	
21UCO102	Core - II : Banking and Insurance	Yes	Yes	Yes	Banking System, Negotiable Instruments, Types of Insurance	
21 UCO1A1	Allied - I : Business Economics	Yes	Yes	Yes	Law of Demand, Production and Cost function, Pricing Policies	
21UCO203	Core - III : Higher Financial Accounting	Yes	Yes	Yes	Admission, Retirement, Insolvency, Dissolution of Partnership and Joint Venture Account	
21UCO204	Core - IV :Commercial Law	Yes	Yes	Yes	Indian Contract Act, Consideration, Performance of Contract, Contract of	

					Indemnity, Guarantee and Agency.	
21UCO2A2	Allied - II : Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML	
21UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML	
21UCO305	Core - V : Corporate Accounting	Yes	Yes	Yes	Types of Shares and Debentures. Financial Statement of Companies	
21UCO306	Core - VI : Income Tax	Yes	Yes	Yes	Income from Salaries, House Property, Profits and Gains of Business or Profession, Capital Gains and Income from Other sources.	
21UCO307	Core - VII : Company Law and Secretarial Practice	Yes	Yes	Yes	Memorandum and Articles, Directors, Prospectus, Meeting and Winding up	
21UCO308	Core - VIII : Principles of Management	Yes	Yes	Yes	Planning, Organizing, Staffing, Leadership, Business Ethics	
21UCO3A4	Allied - III : Business Mathematics	Yes	Yes	No	Series, Matrices, Variables, Integration, Linear Programming Problem	
21UCO3N1 / 21UCO3N2	Non Major Elective - I / Practical Banking/ Fundamentals of Accounting	Yes	Yes	Yes	Types of Customer, Deposit, Loans and Advances, Cheque.ATM, Net Banking/ Accounting Concepts, Journals, Ledger, Cash Book and Final Accounts	

21VAD304	Department Specific Value Added Course – Tally ERP 9	Yes	Yes	Yes	Company creation, Voucher entries, Inventory Information, Cost Centre and Cost Categories.	
21UCO409	Core - IX : Higher Corporate Accounting	Yes	Yes	Yes	Amalgamation, Absorption, Reconstruction, Insurance and Banking Accounts	
21UCO410	Core - X : Human Resource Management	Yes	Yes	Yes	Acquisition of Human Resources, Training and Development, Performance Appraisal and Employee Relations	
21UCO411	Core - XI : Indirect Taxation	Yes	Yes	Yes	Customs Law, Goods and Services Tax, Registration and Filing of Returns. SGST, CGST, IGST and Concept of Supply	
21UCO4E11 21UCO4E12	Core Elective -1 Financial Services/ Core Elective -1 Modern Marketing	Yes	Yes	Yes	Mutual Funds, Venture Capital, Factoring and Credit Rating/ Price Determination, Physical Distribution, Buyers Behaviour	
21UCO4A5	Allied - IV : Statistical Methods	Yes	Yes	Yes	Dispersion, Skewness, Correlation, Index Numbers, Analysis of Time Series and Business Forecasting.	
21UCO4N3 / 21UCO4N4	Non Major Elective – Consumer Affairs/ Fundamentals of Marketing	Yes	Yes	Yes	Consumer Rights, Way of filing Complaints, Consumer Protection and Quality Standardization/Market Segmentation, Digital Marketing, Modern Marketing Concepts and Product Promotion	

21VAD404	Department Specific Value Added Course- Stock Market operations	Yes	Yes	Yes	Capital Market, Primary and Secondary Market, Derivatives, Stock Exchanges in India.	
21UCO512	Core - XII : Cost Accounting	Yes	Yes	Yes	Material Cost, Labour and Overheads and Process Costing	
21UCO513	Core –XIII : Auditing Principles and Practice	Yes	Yes	Yes	Internal Check, Internal Audit, Verification and Valuation , Audit of Computerized Accounts.	
21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	Yes	Yes	Yes	Enquiries and Collection Letters, Secretarial, Public Relation Correspondence, Filling of Various business-related forms	
21UCO515	Core - XV : Retail Management	Yes	Yes	Yes	Retail Strategy, Managing Retail Store, Emerging trends in Retailing and Careers in Retailing.	
21UCO516	Core - XVI : Institutional Training	Yes	Yes	Yes	Develop field Knowledge and integrate work place knowledge.	
21UCO5E21 / 21UCO5E22 /	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing	Yes	Yes	Yes	Cost of Capital, Capital Structure Theories, Working Capital Management and Dividend theories/ Service Life Cycle Design, Marketing of Services, Emerging trend in CRM	

21UCO5AL1	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade	Yes	Yes	Yes	Export and Import Procedures, Balance of Trade, Balance of Payments, EXIM Policy and EXIM Bank	
21UCO5S11 / 21UCO5S12	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	Yes	Yes	Yes	Patents, Copy right, Trade Marks, Unfair Competitions/ Advertising Agencies, Advertising Campaign and Sales Promotion	
21UCO617	Core - XVII : Management Accounting	Yes	Yes	Yes	Ratio Analysis, Fund Flow and Cash Flow Statement, Budgetary Control, and Marginal Cost Techniques	
21UCO618	Core - XVIII : E-Commerce and Information Security	Yes	Yes	Yes	Electronic Payment System, Components of Communications Systems and Authentication	
21UCO619	Core XIX Entrepreneurial Development	Yes	Yes	Yes	Project Identification and Appraisal, Institutions assisting Entrepreneurs, Women and Social Responsibility, Government Policy.	
21UCO620	Core - XX : Skill Enhanced Course- Case Analysis	Yes	Yes	Yes	Case Studies in Marketing Management, HRM, Financial Management and Costing	
21UCO621	Core - XXI : Programming Laboratory-Accounting Package TALLY ERP 9 with GST	Yes	Yes	Yes	Company creation, Voucher entries, Inventory Information, Cost Centre and Cost Categories, Purchase and Sales voucher entries in GST	

21UCO6E31 / 21UCO6E32 / 	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	Yes	Yes	Yes	Money Market, New Issue and Secondary Market, SEBI and Investor Protection, Depository Systems/ Ethics in Business, HRM, Marketing, Finance, Corporate Social Responsibility	
21UCO6AL2	Advanced Learner Course - II (Optional) - Self Study: Export Trade Procedures	Yes	Yes	Yes	Foreign Trade Policy, Export Registration Procedures, Export Packaging and Export Documentation	
21UCO6S21 / 21UCO6S22	Skill Based Elective - II : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research	Yes	Yes	Yes	Resolve verbal reasoning related problems/ Research Design, Data Collection, Sampling Concepts and Data Processing	
21UE01A1	Business Accounting	Yes	Yes	Yes	Final Accounts, - Depreciation, Cost and Management Accounting	
21UMA3A3	Cost and Management Accounting	Yes	Yes	Yes	Material Cost, Labour Cost and Overheads, Fund Flow and Cash Flow Analysis and Ratios in Management Accounting.	

21UBC3A3	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.	
21UCS4A4	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.	
21UMA3A3	Financial Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation	

HOD

[Signature]

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MEd (UK)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

PRINCIPAL

[Signature]

Dr. R. MUTHUKUMARAN M.A., M.Phil., B.Ed., Ph.D.,
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

Percentage of Revision of B.COM Syllabus under Regulation 2021

<<B.COM>>							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
							Subject Expert / Course Teacher / Alumini Opinion
	21UCO204	Commercial Law	Unit-4	10%	-	Limited Liability Partnership act 2008, Salient Features of LLP, Difference between LLP and Partnership, Merits and demerits.	Course Teacher
	21UCO306	Income Tax	-	-	-	-	
	21UCO307	Company Law and Secretarial Practice	Unit-3	10%	-	Board of Directors, Appointment, Qualification, Powers and Duties, Liabilities of Directors	Course Teacher And Academic Expert
	21UCO3N1	Practical Banking	Unit-2	5%	-	Digital Account	Course Teacher
	21UCO3N2	Fundamentals of Accounting	-	-	-	-	

	21UCO410	Human Resource Management	Unit-5	5%	-	Occupational hazards & Diseases. Causes of industrial accidents.	Course Teacher
	21UCO411	Indirect Taxation	-	-	-	-	
	21UCO4E11	Financial Services		100%			Course Teacher
	21UCO4E12	Modern Marketing	Unit -4	5%	-	Brand- Advantages and disadvantages- Kinds of brands.	Course Teacher
	21UCO4N3	Consumer Affairs	-	-	-	-	-
	21UCO4N4	Fundamentals of Marketing	-	-	-	-	-
	21VAD404	Stock Market Operations		100%			Course Teacher
	21UCO514	Business Communication and Commerce Practical	Unit-5	20%	-	Business communication and commerce practical (two paper merged in to one paper)	Subject Expert
	21UCO5E21	Financial Management		100%			Course Teacher
	21UCO5E22	Service Marketing and Customer Relationship Marketing	-	-	-	-	-
	21UCO5AL1 (OPTIONAL)	Introduction to Foreign Trade		100%			Course Teacher

		E-Commerce and Information Security	Unit -1	15%	Nil	Meaning – Origin B2B – B2C – C2B – C2C –B2E - G2B	Subject Expert
			Unit -2		Nil	Meaning – Advantages of Mobile Commerce	Subject Expert
	21UCO618		Unit -3		Nil	Debit Cards – Charge Cards- Smart Cards - Electronic Funds Transfer (EFT) – E- Wallets – Micro Payment – Peer to Peer Payments.	Subject Expert
	21UCO6E31	Financial Markets		100%			Course Teacher
	21UCO6E32	Business Ethics	-	-	-	----	--
		Commerce for Competitive Exams	Unit -1	5%	Nil	Classification of E- Banking Services.	Subject Expert
	21UCO6S21		Unit -2		Nil	Mutual Funds	Subject Expert
	21UCO6AL2	Export Trade Procedures		100%			Course Teacher
	21UCO6S22	Introduction to Research		100%			Course Teacher

	21UMA3A3	Cost and Management Accounting	Unit- 3	10%	Nil	Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	Subject Expert
	21UBC3A3	Accountancy for Decision Making	Unit-4	5%	Nil	Material Budget and Sales Budget	Subject Expert
			Unit-5	10%	Nil	Fund flow Statement- Procedures for preparing Fund Flow statement	Subject Expert
	21UCS4A4	Accountancy for Decision Making	Unit-4	5%	Nil	Material Budget & Sales Budget	Subject Expert
			Unit-5	10%	Nil	Fund flow Statement- Procedures for preparing Fund Flow statement	Subject Expert

New Paper Introduced

S.No	Semester	Paper Code	Paper Title
1	IV	21UCO4E11	Financial Services (Core Elective-I)
2	IV	21VAD404	Stock Market Operations
3	V	21UCO5E21	Financial Management (Core Elective-II)
4	V	21UCO5AL1	Introduction to Foreign Trade
5	VI	21UCO6E31	Financial Markets (Core Elective- III)
6	VI	21UCO6AL2	Export Trade Procedures
7	VI	21UCO6S22	Introduction to Research

Bruntha
22/5/2021

HOD

Bruntha

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

PRINCIPAL

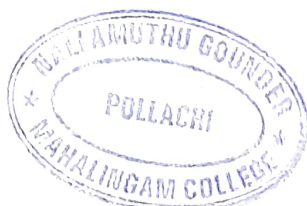
Dr. R. MUTHUKUMARAN M.A., M.Phil., B.Ed., Ph.D.,
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

N.G.M College - Curriculum Development Cell
Scheme of Examination For 2021 -2022
Choice Based Credit System & OBES

For Part I and Part II in First & Second Semesters Only

SEMESTER – I

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	21UTL101 /	Tamil Paper - I /	6	-	-	3	50	50	100	3
	21UHN101 /	Hindi Paper - I /	6	-	-					
	21UFR101	French Paper – I	6	-	-					
II	21UEN101	Communication Skills - I (Level I)	5	-	-	3	50	50	100	3
	21UEN102	Communication Skills - I (Level II)	5	-	-					
III	21UCO101	Core - I : Financial Accounting	6			3	50	50	100	4
	21UCO102	Core - II : Banking and Insurance	6			3	50	50	100	3
	21UCO1A1	Allied - I : Business Economics	5			3	50	50	100	5
IV	21UHR101	Human Rights	1	-	-	2	-	50	50	2
	21HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	21CFE101	Fluency in English – I	-	-	-	-	-	-	-	
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30			-	275	325	600	21



Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Nallamuthu Gounder Mahalingam College
 Pollachi - 642 001, Coimbatore District.

SEMESTER – II

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	21UTL202 /	Tamil Paper - II /	6	-	-	3	50	50	100	3
	21UHN202 /	Hindi Paper - II /	6	-	-					
	21UFR202	French Paper – II	6	-	-					
II	21UEN202	Communication Skills - II (Level I)	5	-	-	3	50	50	100	3
	21UEN203	Communication Skills - II (Level II)	5	-	-					
III	21UCO203	Core - III : Higher Financial Accounting	6			3	50	50	100	4
	21UCO204	Core - IV :Commercial Law	5			3	50	50	100	3
	21UC02A2	Allied - II : Business Application Software and Internet	3			3	50	50	100	3
	21UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	2			3	25	25	50	2
IV	21EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	21HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	21CFE201	Fluency in English – II	-	-	-	-	-	-	-	
	21CMM201	Manaiyiyal Mahathuvam – I	(1)	-	-	2	-	(50)	-	Grade
	21CUB201	Uzhavu Bharatham– I	(1)	-	-	2	-	(50)	-	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30			-	300	350	650	21




Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Hallanutha Counder Mahalingam College
 Pollachi - 642 001, Coimbatore District.

SEMESTER –III										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			T	Internal		
III	21UCO305	Core - V : Corporate Accounting	6			3	50	50	100	4
	21UCO306	Core - VI : Income Tax	6			3	50	50	100	4
	21UCO307	Core - VII : Company Law and Secretarial Practice	5			3	50	50	100	4
	21UCO308	Core - VIII : Principles of Management	5			3	50	50	100	3
	21UCO3A4	Allied - III : Business Mathematics	6			3	50	50	100	5
IV	21UCO3N1 / 21UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	1	-	-	2	-	50	50	2
	21HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	-	-	
CC	21CFE301	Fluency in English-III	-	-	-	-	-	-	-	
	21CMM301	Manaiyiyal Mahathuvam – II	(1)	-	-	2	-	(50)		Grade
	21CUB301	Uzhavu Bharatham– II	(1)	-	-	2	-	(50)		Grade
Total			30			-	275	325	600	23




 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Nallamuthu Gounder Mahalingam College
 Pollachi - 642 001, Coimbatore District,

SEMESTER – IV

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UCO409	Core - IX : Higher Corporate Accounting	6			3	50	50	100	4
	21UCO410	Core - X : Human Resource Management	5			3	50	50	100	3
	21UCO411	Core - XI : Indirect Taxation	5			3	50	50	100	3
	21UCO4E1 21UCO4E2	Core Elective -I Financial services/ Core Elective -I Modern Marketing	6			3	50	50	100	5
	21UCO4A5	Allied - IV : Statistical Methods	6			3	50	50	100	5
IV	21UCO4N1 / 21UCO4N2	Non Major Elective –Consumer Affairs/ Fundamentals of Marketing	1	-	-	2	-	50	50	2
	21HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	50	50	1
CC	21CFE401	Fluency in English – IV	-	-	-	-	-	-	-	
	21CMM401	Manaiyiyal Mahathuvam – III	(1)	-	-	2	-	(50)	-	Grade
	21CUB401	Uzhavu Bharatham– III	(1)	-	-	2	-	(50)	-	Grade
Total			30			-	275	375	650	24




 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Nallamuthu Gounder Mahalingam College
 Pollachi - 642 001, Coimbatore District.

SEMESTER – V

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UCO512	Core - XII : Cost Accounting	6			3	50	50	100	4
	21UCO513	Core –XIII : Auditing Principles and Practice	5			3	50	50	100	4
	21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	4			3	50	50	100	3
	21UCO515	Core - XV : Introduction to Industry 4.0	5			3	50	50	100	4
	21UCO516	Core - XVI : Institutional Training	-				50	50	100	3
	21UCO5E1 / 21UCO5E2	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing	6			3	50	50	100	5
	21UCO5AL	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade					(50)	(50)	(100)	(3**
IV	21UCO5S1 / 21UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	3 Hours			2	25	25	50	3
	21HEC505	Human Excellence - National Values & SKY Yoga Practice -V	1	-	-	2	25	25	50	1
CC	21CFE501	Fluency in English – V	-	-	-	-	-	-	-	
	21CSD501	Soft Skills Development – I	-	-	-	-	-	-	-	Grade
	21GKL501	General Awareness - Self Study	SS			2	-	(50)	(50)	Grade
	21UCO5VA	Department Specific Value Added Course – E-Filling in Business	(30hrs)							(2*)
Total			30			-	350	350	700	27

**Credits – Based on course content, maximum of 4, *Extra credits



[Signature]
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001, Coimbatore District.

SEMESTER –VI

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UCO617	Core - XVII : Management Accounting	6			3	50	50	100	4
	21UCO618	Core - XVIII : E-Commerce and Information Security	5			3	50	50	100	3
	21UCO619	Entrepreneurial Development	5			3	50	50	100	4
	21UCO620	Core - XX : Skill Enhanced Course- CASEANALYSIS	3			3	50	50	100	2
	21UCO621	Core - XXI : Programming Laboratory-Accounting Package TALLY ERP 9 with GST	2			3	50	50	100	2
	21UCO6E1 / 21UCO6E2	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	5			3	50	50	100	5
	21UCO6AL	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures					(50)	(50)	(100)	(3**)
IV	21UCO6S1 / 21UCO6S2	Skill Based Elective - II : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research	3hrs			2	25	25	50	3
	21HEC606	Human Excellence - Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1
CC	21CFE601	Fluency in English) – VI	-	-	-	-	-	-	-	Grade
	21CSD601	Soft Skills Development – II	-	-	-	-	-	-	-	Grade
	21UCO6VA	Department Specific Value Added Course- Stock Market Operations	(30hrs)							*(2)
Grand Total			30				350	350	700	24
							1825	2075	3900	140

*Extra Credits,**Credits – Based on course content maximum of 4 credits

AL - Advanced Learner Course (Optional); VA- Department Specific Value Added Course

CC – Certificate Course / C- Scholastic Course

Grand Total = 3900; Total Credits = 140

PRINCIPAL

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.

PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College

Palakkad - 642 001, Coimbatore District.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	21UCO4E1			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	FINANCIAL SERVICES	Semester:	IV
					Credits:	5

Course Objective

To facilitate the students to acquire an in-depth knowledge in financial services.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the various financial products, services, and strategies offered by various institutions.	*K1
CO2	Understand how the functions of stock exchanges and SEBI.	*K2
CO3	Apply the knowledge of Venture capital scenario.	*K3
CO4	Analyze the structure of Mutual Funds.	*K4
CO5	Evaluate the importance of credit rating agencies and its functions.	*K5

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry – Merchant Banking – Functions.	18
Unit II	Mutual Funds Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	18
Unit III	Venture Capital Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital – Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.	18
Unit IV	Factoring Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits.	18
Unit V	Credit Rating Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India.	18
Total Contact Hrs		90

Pedagogy and Assessment Methods

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

21UCO4E1

Text Book

1. Gordon E. and Natarajan.K (2018), Financial services, Himalaya Publishing House, NewDelhi.

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	M	M	M	M	M
CO4	M	M	M	M	M	H	M	H	M	M
CO5	M	M	M	M	M	M	M	M	M	H
			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. <i>Time + Money</i>	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.

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	
				Course Objective	Credits:	*(3) *Extra credit	

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

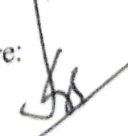
Text Books

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

Reference Books

1. Dr. Neeta Vayadande, (2020) "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
Dr. P. Manjula	Name: Dr. P. Bruntha Signature: 	Name: (Mr. K. Srinivasan) Signature: 	Name: (Dr. R. Manicka Chezian) Signature: 
		K. SRINIVASAN, MCA.	Dr. R. MANICKA CHEZIAN

99 Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Controller of
NGM College (Auton
POLLACHI - 642 001

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

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.

Ref Book

Ref. Book - 2016

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

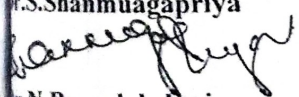
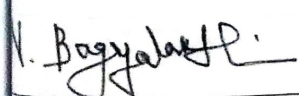
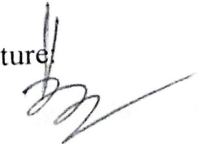
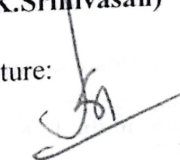
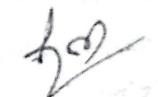
Reference Books

Text book in Pandey

Shole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi.

Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services,
Mann's Publications, New Delhi.

Shan 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: 
		K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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

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

Course Outcomes

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

Content

Units	
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.

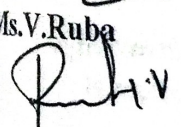
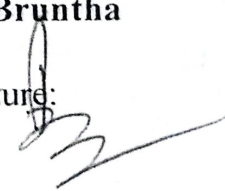
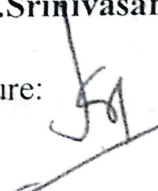
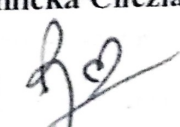
Text Books:

1. Thomas E.Johnson & Donna L.Bade,(2019) "Export-Import Procedures and Documentation", Himalaya Publishing House, New Delhi.

21UCO6AL

Books for Reference:

1. T.A.S. Balagopal, (2019) "Export Management" Himalaya Publishing House, New Delhi.
2. M. L Mahajan, (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: 

K. SRINIVASAN, M.C.A.,
 Co-ordinator
 Curriculum Development Cell (CDC)
 NGM College (Autonomous)
 Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.
 Controller of Examinations
 NGM College (Autonomous)
 POLLACHI - 642 001.

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	
CO2	Understand the Nature of Research Designs.	*K1
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter. s.	*K2
CO4	Analyze and inculcate the Formulation of Research Problem and Development of Research Hypotheses	*K3
CO5	Summarize the knowledge of Data Processing, Fieldwork validation, Data Editing and Coding.	*K4
		*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.

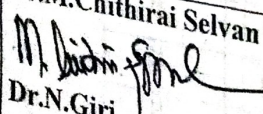
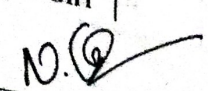
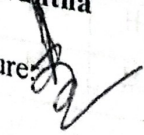
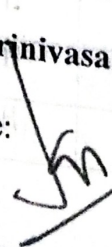
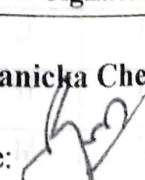
21UC06S2

Text Book

1. Rajendra Pal and J.S.Korlahalli Eleventh edition, Essentials of Business Communication Sultan Chand & sons, New Delhi.
2. C.R. Kothari Second revised edition, 2013 Research methodology Methods and Techniques New Age International Publishers, New Delhi.

Reference Books

1. Pattan Shetty C S and Ramash M S 2021 Effective Business English and Correspondence R.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: 

136 K. SRINIVASAN, M.C.A. Co-ordinator
Curriculum Development Cell (C.D.C.)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MANICKA Controller
NGM College
Pollachi - 642 001.