

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

450	B.Com (E-Commerce)	Core Elective - II : Customer Relationship Management	21UEC 6E3	2021
451	B.Com (E-Commerce)	Core Elective - II : E- commerce Strategy and Applications	21UEC6E4	2021
452	B.Com (E-Commerce)	Core Elective -III: Social Networking Services	21UEC6E5	2021
453	B.Com (E-Commerce)	Advanced Learner Course – II: Digital Marketing	21UEC6AL2	2021
454	B.COM(FINANCE)	Core -III-Financial Accounting II	21UCF203	2021
455	B.COM(FINANCE)	Allied –III-Business Mathematics	21UCF3A4	2021
456	B.COM(FINANCE)	Core IX-Corporate Accounting-II	21UCF409	2021
457	B.COM(FINANCE)	Core XVII-Goods and service Taxes	21UCF517	2021
458	B.COM(FINANCE)	Core Elective-I International Finance	21UCF5E2	2021
459	B.COM(FINANCE)	Advanced Learner Course - I (Optional) - Self Study	21UCF5AL	2021
460	B.COM(FINANCE)	Skill Based Elective - I: Fundamentals of Entrepreneurship	21UCF5S1	2021
461	B.COM(FINANCE)	Skill Based Elective –I: Organizational Behavior	21UCF5S2	2021
462	B.COM(FINANCE)	Core - XX :Introduction to industry 4.0	21UCF620	2021
463	B.COM(FINANCE)	Core Elective - II :Derivatives Market	21UCF6E2	2021
464	B.COM(FINANCE)	Core Elective - II : E- commerce	21UCF6E3	2021
465	B.COM(FINANCE)	Core Elective - III :Research Methodology	21UCF6E5	2021
466	B.COM(FINANCE)	Advanced Learner Course - II (Optional) - Self Study	21UCF6AL	2021
467	B.COM(FINANCE)	Skill Based Elective - II: Project Management/	21UCF6S1	2021
468	B.Com PA	MIS and Industry 4.0	21UPA5E13	2021
469	B.Com PA	Customer Relationship management	21UPA6E23	2021
470	B.Com PA	Retail Business Management	21UPA6E33	2021
471	B.Com BI	Core Elective - I : Supply Chain Management	21UBI5E11	2021
472	B.Com BI	Core Elective I: Investment Management	21UBI5E12	2021
473	B.Com BI	Core Elective - I : Business Environment	21UBI5E13	2021
474	B.Com BI	Advanced Learner Course - I (Optional) - Self Study – Digital Marketing	21UBI5AL1	2021
475	B.Com BI	SBE I: Principles of Management	21UBI5S11	2021

BOS Highlighted



DEPARTMENT OF B.COM (FINANCE)
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642001

**12th Board of Studies Meeting in the Department of
B.Com(Finance)**

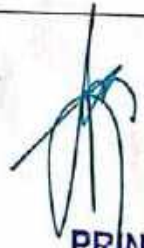
Date : 22.05.2021

Time:10.00A.M

AGENDA

BoS / B.Com(Finance) 12.1	:	Welcome address and Opening Remarks by Chairman, Board of studies in the department of B.Com(Finance)
BoS B.Com(Finance) 12.2	:	Confirmation of the Minutes of the 11 th / Previous meeting of Board of studies in the department of B.Com(Finance) held on 22.2.2020 and Action taken report of 11 th meeting of Board of studies.
BoS / B.Com(Finance) 12.3	:	12.3.1 Syllabus of I B.Com(Finance) under Regulation 2021- 22
		12.3.2 Syllabus of II B.Com(Finance) under Regulation 2020 - 21
		12.3.3 Syllabus of III B.Com(Finance) under Regulation 2019 - 20
		Any other Discussions if any
BoS / B.Com(Finance) 12.4	:	Suggestion given by BOS Members
BoS / B.Com(Finance) 12.5	:	Any other items


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
N. G. M. College, Pollachi


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

POLLACHI

B.COM (FINANCE)

MINUTES OF BOS MEETING

The 12th Meeting of the Board of studies of the department of B.Com(Finance) was held on 22.5.2021 at 10.00 a.m. in the department of B.Com(Finance) ,Nallamuthu Gounder Mahalingam College, 90 – Palghat Road, Pollachi – 642 001.

1. The following members were present:

2.	Dr.G.Akilandeswari Head – Department of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	Chairman
3.	Ms. R. Amsaveni Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	Internal Members
4.	Ms. S. Kokilavizhi Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
5.	Ms. E. Renuga Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
6.	Ms.D.Divya Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

7.	Dr.A. Vijayakumar Associate Professor & Head Department of Commerce Erode Arts and Science College, Erode Ph: 9443840964	University Nominee
8.	Academic Auditor: Dr. P.Devi Assistant Professor in Commerce Thanthai Hans roever College , Perambalur Ph: 9865722085	Academic Experts
9.	Subject Expert: Dr. P. Kavitha Associate Professor in Commerce Cauvery College for Women, Trichy Ph: 8667090003.	
10.	Mr. T. Palanisamy Manager, Motilal oswal Financial Services Ltd., Udumalpet Ph: 9942425434.	Industrial Expert
11.	Mr. P. Balamurugan Assistant Professor in Commerce SNMV College of Arts & Science , Coimbatore Ph: 9944561925.	Alumnus
12.	Dr.P.Santhi Professor in Commerce Avinashilingam university, Coimbatore. Mobile No. 9442019368,	Special Invitee
13.	Ms.U.Anjanasrinidhi IIIB.Com(Finance)	Student Member


HoD


CDC Co-ordinator


COE


PRINCIPAL

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDEA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.

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.

PRINCIPAL
N. G. M. COLLEGE, POLLACHI

BoS/B.Com(Finance)12.1

Welcome Address and Opening Remarks by Chairman, Board of Studies in the Department of B.Com(Finance)

The Chairman, BoS of the department of B.Com(Finance) 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(Finance) 12.2

To Confirm the Minutes of 11th BOS Meeting Held on 22.2.2020. The minutes of the 11th Board of Studies meeting held on 22.2.2020. 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	To add Minimum two Value Added Courses	Implemented
2	To include Advanced Learner Course (ALC) as optional Subject as Extra credit	Implemented
3	Moderation – Decided only for external marks	Implemented
4	Meeting by Chairman for Evaluation Panel Members before valuation of scripts	Implemented
5	CIA Components updation	Implemented
6	Mark Allocation - for Int : 30 & for Ext : 70	Implemented


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, P.D. NET
Associate Professor
Department of Com.
N.G.M. College, Pollachi


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

BoS/B.COM(FINANCE)12.3

BoS/ B.COM(FINANCE) 12.3.1

I B.COM(FINANCE) (I & II SEMESTER)

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

- **21UCF101 & Core – I : Financial Accounting I**

Some sub content were added such as

UNIT IV: Calculation of interest, Methods of computation profit, Complete Repossession-Partial Repossession-Installment purchase system.

UNIT V : Methods of recoupment:-Fixed Recoupment- Flexible Recoupment- Short workings Lapsed or written off.

- **21UCF203 & Core - III : Financial Accounting II**

Some sub content were added such as

UNIT II : Modes of Payment-Lump sum payment Method-Installment Payment Method-Annuity method - settlement of Accounts-Accounting treatment.

UNIT IV : Insolvency of Individual.– Preparation of Statement of Affairs and Deficiency Account- Limited Liability Partnership (Theory only)

Some sub content were removed such as

UNIT V: Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting

The following papers from B.COM (FINANCE) were accepted by the experts fully without further suggestions:

- **21UCF102 & Core - II: Financial Markets and Institutions**
- **21UCF1A1 & Allied - I : Business Economics**
- **21UCF204 & Core – IV : Business Management**
- **21UCF2A2 & Allied – II : Office Automation**
- **21UCF2A3 & Allied Lab - I :Office Automation**

The following courses were revised with major / minor modifications.

NIL

New Courses Added

NIL


PRINCIPAL
N. G. M. COLLEGE, POLLACHI


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Faculty 3)
NGM College, Pollachi - 642 001.

BoS/ B.COM(FINANCE) 12.3.2

II B.COM (FINANCE) (III & IV SEMESTER)

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

- **21UCF308 & Core VIII Principles of Marketing**

Some sub content were added such as

UNIT III : Pricing strategies- Price setting - objectives, factors and methods, Price adopting policies, Initiating and responding to price changes.

- **21UCF3A4 & Allied – III Business Mathematics**

Some sub content were added such as

UNIT I : Present Value of an Immediate and Annuity due – Amount of an Immediate and Annuity due – Terms.

UNIT II : Definition and Notations- Cartesian Product.

UNIT III- Properties.

UNIT IV : Standard Function.

- **21UCF409 & Core - IX : Corporate Accounting II**

Some sub content were added such as

UNIT I: Amalgamation-Meaning-Types-Amalgamation in the nature of Merger- Amalgamation in the nature of purchase- lump sum method-Net asset method-Net payment method-Intrinsic Value Method.

Unit II: Internal reconstruction, Meaning-Reduction of share capital-Procedure for reducing share capital.

- **21UCF410 & Core - X : Company Law & Secretarial Practice**

Some sub content were added such as

UNIT III: Principles pertaining to prospectus under the company law

- **21UCF4A5 & Allied - IV : Business Statistics**

Some sub content have added such as

UNIT I - Definition - Methods and data types - Grouping table and analysis table

UNIT II – Methods



Dr. G. AKILANDESWARI,

M.Com., M.Phil., PGDCA, Ph.D., NET
Associate Professor & Head

Department of Commerce & Statistics
NGM College, Pollachi



PRINCIPAL
N. G. M. COLLEGE, POLLACHI

Some sub content were removed such as

Unit V - Sampling – Meaning – Types – Principles of Sampling-Meaning-Methods - Sampling and Non sampling errors

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

- **21UCF305& Core – V : Corporate Accounting I**
- **21UCF306 & Core – VI : Commercial Law**
- **21UCF307 & Core VII : Banking Law and Practice**
- **21UCF3N1/21UCF3N2 & Non Major Elective - I : Financial Services / Financial Institutions and Management**
- **21UCF411 & Core - XI : Income Tax Law & Practice**
- **21UCF412 & Core - XII :Principles of Auditing**
- **21UCF4N1/21UCF4N2 & Non Major Elective - II : Online Trading / Financial Intermediaries**

The following courses were revised with major / minor modifications.

NIL

New Courses Added

NIL

BoS/B.COM(FINANCE) 12.3.3

III B.COM (FINANCE) (V & VI SEMESTER)

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

- **21UCF513 & Skill Enhanced Course Core - XIII : Cost accounting**
Some sub content were added such as

UNIT II : FIFO

Some sub content was removed such as

UNIT V: Contract costing

- **21UCF514 & Core - XIV : Principles of Insurance**

Few sub content have added such as

UNIT II: Group Insurance – Meaning-Types


DR. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & HOD
Department of Commerce
NGM College, Pollachi


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

• **21UCF517 & Core - XVII : Goods and Service Taxes**

Some sub content were added such as

UNIT I : Objectives and basic scheme of GST - Benefits of implementing GST - Constitutional amendments.

UNIT II : Rationale for GST- GST counsel- GST Network-state compensation Mechanism- Registration of Dealers - Rates of GST- Procedure and Levy Under GST- Procedure for registration- Persons liable for registration - Persons not liable for Registration - Compulsory registration - Exempted goods and services.

UNIT III : Taxable event - Supply of goods and services- within state and Export- Valuation for GST - valuation rules, Taxability of expenses - Exemption from GST - Small supplies and composition scheme- classification of Goods and services.

Unit IV : Assessment and Returns-Furnishing details of outward supplies and inward supplies, First return - Claim of input tax credit - Annual return and final return - Assessment of tax and tax liability.

UNIT V : ITC under GST-Eligibility and conditions for taking input tax credit -ITC in case of capital goods - Set -off of input tax credit - restrictions in claiming ITC-ITC in special circumstance - Tax invoice - various types of invoices or supporting documents - Essential GST invoice details - invoicing under GST for supply of services

Some sub content was removed such as

UNIT I : Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes

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.

UNIT III : Need For GST - Advantages and Disadvantages of GST - Dual Concepts - UTGST - Types of Rates under GST.

UNIT IV: Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA, Ph.D., NET
Associate Professor & Head,
Department of Commerce (Finance)
NGM College, Pollachi - 686 001.


PRINCIPAL
N.G. M. COLLEGE, POLLACHI

Turnover. Input Tax and Output Tax. Concept of Supply - Composition Levy- Value of Taxable Supply- Filing of Returns.

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 of Goods or Services- Zero-Rated Supply

• **21UCF5S1 & Skill Based Elective - I : Fundamentals Of Entrepreneurship**

Few contents were added such as

UNIT –I : Factors influencing entrepreneurship.

UNIT –II : Starting a new company-Buying an Existing Business –Franchising-Family Business.

UNIT –IV : Intellectual property Meaning- Need for protection – Copyright-Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness.

UNIT –V Advantages and Disadvantages of Incentives and Subsidy. Problems relating to Subsidies.

• **21UCF5S2 & Skill Based Elective – I- Organizational Behavior**

Few contents were added such as

UNIT I : Introduction to Organization Behavior

Introduction to organization-Concept of Organizational Behavior (OB)-Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB

UNIT II: Individual behavior

Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors.

UNIT III : Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

interpersonal styles. Interpersonal Skills in the Workspace – Team work –Dependability-Responsibility-Empathy.

UNIT IV: Group behavior

Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.

UNIT V : Dynamics of Organization Behavior

Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Dynamics of behavior in Organizations

Some Content were removed as

UNIT I : Organizational Behavior – Meaning – Factors and Problems in accessing OB.

UNIT II : Prospection – Meaning SignificancePersonality Meaning –Features-Significance.

UNIT III : Learning – Meaning – Need for learning – Process of learning–internees in learning – executive development – Meaning –Importance – Methods.

UNIT IV : Job satisfaction – Meaning, Determinants of Job satisfaction.

UNIT V : Morale – Meaning – Determinants – Ways to improve the Morale

• 21UCF6E1& Core Elective - II :Investment Management

Few sub content has added such as

UNIT V : Feasible set of portfolios – selection of optimal portfolio Sharpe index model ratios for evaluation: sharp and Treynor ratio and - revision strategies – formula plan: Constant rupee plan, constant ratio plan, variable ratio plan and rupee cost average plan.

• 21UCF6S1& Skill Based Elective - II :Project Management

Few sub content has added such as

UNIT I: Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.

UNIT II:Project Management –Introduction – Project Management Process – Project Management Stages – Project Integration Management – Project time Management - Project Quality Management - Project Risk Management.


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA, P.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

UNIT IV: Project design – Project Document -Element of Project Formulation – Techno Economic analysis – Project Design and Network analysis- Input analysis – Financial Analysis – Cost benefit Analysis.

UNIT V: Project Risk Management- Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.
Some Content were removed as

UNIT III: Selection – Network Planning Techniques – PERT – CPM.

UNIT IV: Significance, Project Report

UNIT V: Project Appraisal – Methods – Payback Period – Average Rate of Return – Discounted Cash Flow Techniques

The following papers from B.COM (FINANCE) were accepted by the experts fully without further suggestions:

- 21UCF515 & Core - XV : Executive Communication & Information security
- 21UCF516 & Core - XVI : Commerce Practical
- 21UCF518 & Core - XVIII : Internship (Institutional Training)
- 21UCF5E1 & Core Elective - I : Financial management
- 21UCF5E3 & Core Elective - I : Business Environment
- 21UCF619 & Skill Enhanced Course Core - XIX : Management Accounting
- 21UCF621 & Core - XXI : Case Analysis
- 21UCF6E4 & Core Elective - III : Working capital Management
- 21UCF622 & Core Lab – II : Programming Lab Tally
- 21UCF6S2 & Skill Based Elective - II : Logistics Management

The following courses were revised with major / minor modifications.

- 21UCF6E6 & Core Elective - III : Operations Research

Quantitative Technique for Finance title was changed as Operation research. .

Some Content were added such as

UNIT I : Role of Operations Research in Business and Industry

Some Contents were removed such as

UNIT I : Simplex method


D. G. ANILANDESWARI
M.Com., M.Phil., PGDCA, Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
N.G.M. College, Pollachi-642-001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

Removed

- Brand Management replaced by E-Commerce.
- Stock market operations and buyers guidance was removed
- Human Resource Management is replaced by Introduction to Industry 4.0
- Mutual fund guidance for first time investors was removed

New Course Added:

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

- **21UCF5E2 & Core Elective - I : International Finance**
- **21UCF5AL & Advanced Learner Course - I (Optional) -Management Information Systems (Self Study)**
- **21UCF5VA Department Specific Value Added Course - Digital marketing**
- **21UCF620 & Core – XX: Introduction to Industry 4.0**
- **21UCF6E2 & Core Elective -II- : Derivatives market**
- **21UCF6E3 & Core Elective II: E-Commerce**
- **21UCF6E5 & Core Elective –III :Research Methodology**
- **21UCF6AL & Advanced Learner Course II (Optional)- Intellectual property Rights(Self Study)**
- **21UCF6VA Department Specific Value Added Course - Online trading for first time investors**

These changes have been made effect for the students admitted in 2021-22 with semester I-VI Semesters accordingly.

SUGGESTIONS GIVEN BY THE BOS MEMBERS

12.4.1 Core Elective Papers in V and VI semester were added to select one paper among the three given choice papers.

12.4. 2. Advanced Learner Course is added as additional credit course for advanced learners optional course.

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

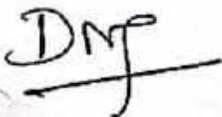

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

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

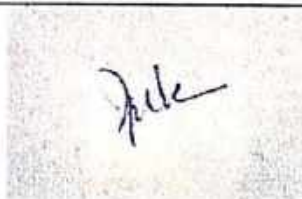
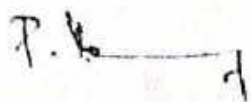
- a) The syllabus of First Year B.Com(Finance)under Regulation 2021-22
- b) The syllabus of Second Year B.Com(Finance) under Regulation 2020-21.
- c) The syllabus of Third Year B.Com(Finance)under Regulation 2019-20
- d) Any other discussion

Members Present:

Chairman	
Dr.G.Akilandeswari Head – Department of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Internal Members	
Ms. R. Amsaveni Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Ms. S. Kokilavizhi Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Ms. E. Renuga Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Ms.D.Divya Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	


Dr. G. AKILANDESWARI,
M.Com., M.F.I., PGDCA, Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI.

University Nominee	
Dr.A. Vijayakumar Associate Professor & Head Department of Commerce Erode Arts and Science College, Erode Ph: 9443840964.	
Academic Experts	
Academic Auditor: Dr. P.Devi Assistant Professor in Commerce Thanthai Hans roever College , Perambalur Ph: 9865722085.	
Subject Expert: Dr. P. Kavitha Associate Professor in Commerce Cauvery College for Women, Trichy Ph: 8667090003.	
Industrial Experts	
Mr. T. Palanisamy Manager, Motilal oswal Financial Services Ltd., Udumalpet Ph: 9942425434.	
Alumnus nominated by Principal / HoD	
Mr. P. Balamurugan Assistant Professor in Commerce SNMV College of Arts & Science , Coimbatore Ph: 9944561925.	


Dr. G. AKILANDESWARI
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce
 N. G. M. College, Pollachi - 642 001


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

<i>Special Invitees if any</i>	
Dr.P.SANTHI Professor in Commerce Avinashilingam university Coimbatore. Mobile No. 9442019368,	
<i>Student Members</i>	
Ms.U.Anjanasrinidhi IIB.Com(Finance)	



HOD

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.



PRINCIPAL
PRINCIPAL
N. G. M. COLLEGE, POLLACHI

**List of Courses having focus on Local, National, Regional and Global developmental needs
offered by the Department of Commerce (Finance)**

Department of Commerce (Finance)						
Programme: B.Com (Finance)						Year:2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UCF101	Core - I: Financial Accounting I	✓	✓	✓	✓	This paper portrays financial data that helps to draw conclusions and make business decisions.
21UCF102	Core - II: Financial Markets and Institutions	✓	✓	✓	✓	This paper educates the operations of Indian Financial Market and Institutions
21UCF1A1	Allied - I: Business Economics	✓	✓	✓	✓	This paper educates the students to understand the functions of economy, theories and its application in problem solving.
21UHR101	Human Rights	✓	✓	✓	✓	This paper helps to incorporate human rights values into their attitudes and behaviours
21UCF203	Core - III: Financial Accounting II	✓	✓	✓	✓	This paper portrays financial information of a partnership firm, Branch and Departmental Accounts
21UCF204	Core - IV: Business Management	✓	✓	✓	✓	This paper provides the broad understanding of business and skills to pursue global career opportunities
21UCF2A2	Allied - II: Office Automation	✓	✓	✓	✓	This paper educate the students about word, excel, power point and access .
21UCF2A3	Allied Lab I -Office Automation	✓	✓	✓	✓	This paper provides practical knowledge to the students in MS office.
21EVS201	Environmental Studies	✓	✓	✓	✓	This paper shows the importance of environment, its issues and impact globally.
21UCF305	Core - V : Corporate Accounting I	✓	✓	✓		This paper aims to provide knowledge in preparing and monitoring of financial records of the company


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA, Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

						governed by Indian companies act.
21UCF306	Core - VI : Commercial Law	✓	✓	✓		This paper is important for business owners, managers, and other professionals to have a basic understanding of business law to help them make better decision.
21UCF307	Core - VII : Banking Law and Practice	✓	✓	✓	✓	This paper helps to acquire knowledge about banking.
21UCF308	Core - VIII :Principles of Marketing	✓	✓	✓	✓	This paper helps to know the marketing process and strategies to market the product of an organization globally in an e- marketing technique.
21UCF3A4	Allied - III : Business Mathematics	✓	✓	✓	✓	Business mathematics provides solution to business problems.
21UCF3N1	Non Major Elective I: Financial Services	✓	✓	✓	✓	This paper helps to understand the Indian financial system and venture capital.
21UCF3N2	Non Major Elective I: Financial Institutions and Management	✓	✓	✓	✓	This paper educates about financial Institutions and depository system.
21UCF409	Core - IX : Corporate Accounting II	✓	✓	✓	✓	This paper helps to educate accounting on banking, Insurance and amalgamation, absorption, external reconstruction.
21UCF410	Core - X : Company Law& Secretarial Practice	✓	✓	✓		This paper educates about the Corporate documents.
21UCF411	Core - XI : Income Tax Law & Practice	✓	✓	✓		It is based on Indian Income tax act and helps the students in calculation of tax liability
21UCF412	Core - XII :Principles of Auditing	✓	✓	✓		It provides the knowledge on audit procedure and position of an auditor in examining the financial statement of companies in India.
21UCF4A5	Allied - IV : Business Statistics	✓	✓	✓	✓	Business statistics provides solution to business problems.
21UCF4N1	Non Major Elective - II : Online Trading	✓	✓	✓	✓	It helps to give knowledge in online trading and investment globally.
21UCF4N2	Non Major Elective - II : Financial Intermediaries	✓	✓	✓	✓	It helps to understand the types and services of


Dr. G. AKILANDESWARI

M.Com., M.Phil., Ph.D.

Associate Professor

Department of Commerce

N. G. M. College, Pollachi


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

						financial Intermediaries.
21UCF513	Skill Enhanced Course - Core - XIII : Cost accounting	✓	✓	✓	✓	This paper helps to understand concepts, techniques and practices of cost accounting and to develop skills for decision making. It helps to prepare cost sheet and to calculate the overheads, Unit , job, batch and transport costing
21UCF514	Core - XIV : Principles of Insurance	✓	✓	✓	✓	This paper helps to know the importance of Insurance.
21UCF515	Core - XV : Executive Communication & Information security	✓	✓	✓	✓	This paper enhances the communication skill which can be applied all over the world.
21UCF516	Core - XVI : Commerce Practical	✓	✓	✓	✓	This gives practical knowledge on filling application forms relating to PAN, GST.
21UCF517	Core - XVII : Goods and Service Taxes	✓	✓	✓		This paper gives knowledge about GST for business, its registration, assessment and tax liability which is applicable to India.
21UCF518	Core - XVIII : Internship (Institutional Training)	✓	✓			It gives practical exposure and knowledge on functions of industries
21UCF5E1	Core Elective - I : Financial management	✓	✓	✓	✓	It helps to apply knowledge in managing the finance and to plan budget for the business at global level.
21UCF5E2	Core Elective - I : International Finance	✓	✓	✓	✓	It provides knowledge about balance of payment , International Monetary system and financial market and Foreign direct Investment
21UCF5E3	Core Elective - I : Business Environment	✓	✓	✓	✓	This paper gives knowledge about the business environment , political, social , Economic and Financial Environment which is applied to business.
21UCF5AL	Advanced Learner Course - I Management Information Systems (Optional) - Self Study	✓	✓	✓	✓	It helps to provide information for management decision making and controlling the operations of the firm.
21UCF5VA	Department Specific Value	✓	✓	✓	✓	It develops skill on digital


DR. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA, Ph.D. NET
 Associate Professor & HOD
 Department of Commerce & I.T.
 NGM College, Pollachi - 642 401.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

	Added Course -Digital Marketing					marketing concept.
21UCF5S1	Skill Based Elective - I : Fundamentals Of Entrepreneurship	✓	✓	✓	✓	This paper aims to educate the students about the entrepreneurship and institutions supporting Entrepreneurs
21UCF5S2	Skill Based Elective -I: Organisational Behavior	✓	✓	✓	✓	This paper aims to educate the students about organization behaviour, Individual behaviour, Group behaviour, which is applicable globally at all organizations.
21UCF619	Skill Enhanced Course - Core - XIX : Management Accounting	✓	✓	✓	✓	This provides an insight that help a company's management in making decisions.
21UCF620	Core - XX :Introduction to industry 4.0	✓	✓	✓	✓	This paper helps to update knowledge as per requirements of an industry
21UCF621	Core - XXI :Case Analysis	✓	✓	✓	✓	It helps to identify the problems of a business and provide solution
21UCF6E1	Core Elective - II : Investment Management	✓	✓	✓		It helps to provide knowledge about various investment avenues available for investors in India and its risk.
21UCF6E2	Core Elective - II : Derivatives Market	✓	✓	✓	✓	It helps to understand types of derivatives, options and futures applicable at globally.
21UCF6E3	Core Elective - II: E-Commerce	✓	✓	✓	✓	It helps to provide insight on e-commerce technologies , models and e-marketing and e-payment system.
21UCF6E4	Core Elective - III :Working capital Management	✓	✓	✓	✓	It provides knowledge about importance of working capital and management of cash, inventory, receivable of a company
21UCF6E5	Core Elective -III :Research Methodology		✓		✓	It helps to provide knowledge about research , sampling , scaling and reporting which is applicable globally.
21UCF6E6	Core Elective - III : Operation Research	✓	✓	✓	✓	It helps to take appropriate decision and to solve complex Problems in


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001


PRINCIPAL
 N. G. M. COLLEGE, POLLACHI

						business
21UCF622	Core Lab - II : Programming Lab Tally	✓	✓	✓	✓	It helps to Inculcate practical accounting knowledge.
21UCF6AL	Advanced Learner Course - II Intellectual property Rights (Optional) - Self Study	✓	✓			It acquaint the learner with concept of IPR
21UCF6VA	Department Specific Value Added Course – Online Trading for First Time Investors	✓	✓	✓	✓	It enhances the skill among students on online trading techniques.
21UCF6S1	Skill Based Elective - II : Project Management	✓	✓	✓	✓	It provides an insight on project formulation and risk management of a business
21UCF6S2	Skill Based Elective - II : Logistics Management	✓	✓	✓	✓	It provides knowledge on logistics applicable globally



HoD

Dr. G. AKILANDESWARI,

M.Com., M.Phil., PGDCA., Ph.D., NET

Associate Professor & Head

Department of Commerce (Finance)

NGM College, Pollachi - 642 001.



PRINCIPAL

PRINCIPAL

N. G. M. COLLEGE, POLLACHI

**List of Courses having focus on Employability/ Entrepreneurship/ Skill development
offered by the Department of Commerce (Finance)**

B.Com(Finance)						
Programme: B.Com(Finance)					Year: 2021-2022	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
21UCF101	Core - I : Financial Accounting I	✓		✓	EMP:Bank reconciliation statement,Final Accounts of a Sole Trader SD:Depreciation Accounting Activities: Assignments,seminar, Quiz	2020
21UCF102	Core - II : Financial Markets and Institutions	✓	✓	✓	EMP:Financial Markets EN:Activities of venture capital funds – Scope of Venture Capital SD:Online trading Activities: Assignments,seminar, Quiz	2020
21UCF1A1	Allied - I : Business Economics	✓	✓		EMP:Role and Responsibilities of a Business Economist	2010


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
NCM College, Pollachi - 642 002


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					EN:Law of Deman, Law of supply Activities: Assignments, seminar, Quiz	
21UCF203	Core - III : Financial Accounting II	✓	✓		EMP: Admission and Retirement of Partner EN: Branch and Departmental accounts Activities: Assignments, seminar, Quiz	2020
21UCF204	Core - IV : Business Management	✓	✓		EMP: Functions of Management, EN: Planning, Organising, motivation Business Ethics Activities: Assignments, seminar, Quiz	2010
21UCF2A2	Allied - II : Office Automation	✓	✓	✓	EMP: Access EN: PowerPoint SD: MS Word Activities: Assignments, seminar, Quiz	2010
21UCF2A3	Allied Lab - I : Office Automation			✓	SKILL DEVELOPMENT	2010
21UCF305	Core - V : Corporate Accounting I	✓			EMP: Final account of Companies Activities:	2020


DR. G. ANILANDESWARI,
 M.Com., M.Phil., PGDCA, Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 N. G. M. College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					Assignments, seminar, Group discussion	
21UCF306	Core - VI : Commercial Law	✓			EMP: Indian Contract Act 1872: Activities: Assignments, seminar, Group discussion	2010
21UCF307	Core - VII : Banking Law and Practice	✓		✓	EMP: Banking System in India, types of customer SD: Cheque, Digital banking Activities: Assignments, seminar, Group discussion, quiz	2010
21UCF308	Core - VIII : Principles of Marketing	✓	✓		EMP: Modern Marketing Concept , Marketing Functions , Market Segmentation, Retail Marketing EN: Pricing Activities: Assignments, seminar, Group discussion	2010
21UCF3A4	Allied - III : Business Mathematics	✓		✓	EMP: Mathematics of Finance SD: Applications of Integration to Commerce Activities:	2010


Dr. G. AKILANDESWARI
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					Assignments,seminar	
21UCF3N1	Non Major Elective - I : Financial Services	✓	✓	✓	EMP:Financial system in India,Financial Market EN:Financial intermediaries SD:Factoring Activities: Assignments,seminar,	2020
21UCF3N2	Non Major Elective - I : Financial Institutions and Management	✓		✓	EMP:Finance companies SD:Liability and liquidity management Activities: Assignments,seminar	2015
21UCF409	Core - IX : Corporate Accounting II	✓			EMP:Preparation of Profit and Loss Account and Balance sheet. Activities: Assignments,seminar	2020
21UCF410	Core - X : Company Law& Secretarial Practice		✓		EN:Promoters,Appoint ment of company Secretary ,Types of prospectus, Contents,Kinds of Company Meetings Activities: Assignments,seminar	2020
21UCF411	Core - XI : Income Tax Law & Practice	✓	✓		EMP:Computation of income from salary	2014

					EN:Calculation of Tax Liability of Individual Activities: Assignments,seminar	
21UCF412	Core - XII :Principles of Auditing	✓	✓	✓	EMP:Vouching EN:Rights and Duties, Liabilities of a Company Auditors,Electronic Auditing SD:Verification and Valuation of Assets and Liabilities Activities: Assignments,seminar	2012
21UCF4A5	Allied - IV : Business Statistics	✓			EMP:Measures of Central Tendency, Types of Correlation Activities: Assignments,seminar	2010
21UCF4N1	Non Major Elective - II : Online Trading			✓	SD: Trading Process Activities: Assignments,seminar	2014
21UCF4N2	Non Major Elective - II : Financial Intermediaries		✓		EN:Role and Services of financial intermediaries Activities: Assignments,seminar	2015
21UCF513	Skill Enhanced Course - Core - XIII : Cost accounting	✓	✓	✓	EMP:Perpetual Inventory ,Systems of Wage Payment,Process	2010


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 MGM College, Pollachi - 642 001


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					Losses EN:Methods of Absorption of factory Overheads SD:Cost sheet. Activities: Assignments, Seminar	
21UCF514	Core - XIV : Principles of Insurance	✓	✓	✓	EMP: Functions of Insurance – Fundamental Principles of Insurance – Types of Insurance ,Privitisation of Insurance. EN:Premium and Procedure for Claims SD:Need for insurance ,Procedures for Taking Insurance Policy Activities: Assignments, Quiz	2010
21UCF515	Core - XV : Executive Communication &Information security	✓	✓	✓	EMP:Need and Functions of Business Letter,Banking correspondenceCompo nents of communication system,E-commerce security EN:Trade Letters,Sales Letters. SD:Network	2017


Dr. G. AKILANDESWARI,
 M.Com.,M.Phil.,PGDCA.,Ph.D.,NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					security,Quotations Activities: Assignments, Quiz	
21UCF516	Core - XVI :Commerce Practical			✓	SD:Computation of tax liability,Report writing -Sales report,Filling up of cheque leaf, withdrawal slip, pay-in- slip, DD Challan, RTGS , NEFT Activities: Form filling	2015
21UCF517	Core - XVII :Goods and Service Taxes	✓	✓	✓	EMP:Taxation under the Constitution EN:GST,Registration procedure under GST. SD: GST Filing of Returns. Activities: Assignments, Group, Discussions.	2020
21UCF518	Core - XVIII : Internship (Institutional Training)	✓	✓	✓	EMP, EN, SD	2010
21UCF5E1	Core Elective - I : Financial management	✓			EMP:Capital Structure,Techniques of Evaluation of long- term Investment proposal,Cost of Capital Activities: Assignments, Quiz	2010


Dr. G. AKILANDESWARI
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

21UCF5E2	Core Elective - I : International Finance	✓			EMP: International Monetary System Activities: Assignments, Quiz	2021
21UCF5E3	Core Elective - III : Business Environment	✓	✓		EMP:Environment analysis and forecasting SD:Plan investment Activities: Assignments,seminar, Quiz	2019
21UCF5AL	Advanced Learner Course - I (Optional) - Self Study- Management Information Systems	✓	✓	✓	EMP: Controlling Security Threat EN: Knowledge Management SD: ERP Models Activities: Assignments,seminar, Quiz	2021
21UCF5VA	Department Specific Value Added Course - Digital Marketing	✓	✓	✓	EMP: Digital Marketing Platformss EN: SEO SD: SMM Activities: Assignments,seminar, Quiz	2021
21UCF5S1	Skill Based Elective - I : Fundamentals Of Entrepreneurship	✓	✓		EMP:Qualities of an Entrepreneur, EN:Women Entrepreneur, Institutional support to	2010



Dr. G. AKILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

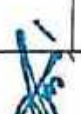
					Entrepreneurs Activities: Assignments, Seminar	
21UCF5S2	Skill Based Elective –I: Organisational Behavior	✓			EMP:Importance of OB, Ways to improve the Morale Activities: Assignments, Quiz, Seminar	2015
21UCF619	Skill Enhanced Course - Core - XIX : Management Accounting	✓		✓	EMP:Applications of Marginal Costing Technique SD:Ratio analysis ,Estimates of Working Capital Requirements Activities: Assignments, Seminar	2010
21UCF620	Core - XX : Introduction to industry 4.0	✓	✓	✓	EMP: Artificial Intelligence EN: Application of IOT SD: Industry 4.0 Activities: Assignments, Seminar	2021
21UCF621	Core - XXI :Case Analysis	✓	✓	✓	EMP:New Product Development – Pricing Strategies – Product Promotion – Sales Management EN:Budgeting SD:Production Techniques,Case study	2010


Dr. G. KILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					Activities: Assignments, Group discussion	
21UCF6E1	Core Elective - II : Investment Management	✓		✓	EMP: Investment Avenues SD: Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis Activities: Assignments, seminar, Group discussion	2010
21UCF6E2	Core Elective - II : Derivatives Market	✓	✓	✓	EMP: Types of Derivatives EN: Commodities Markets SD: Commodity Exchanges Activities: Assignments, seminar, Quiz	2021
21UCF6E3	Core Elective - II : E-commerce	✓	✓	✓	EMP: Business Models EN: E- Marketing SD: E- Payments Activities: Assignments, seminar, Quiz,	2021
21UCF6E4	Core Elective - III : Working capital Management	✓	✓	✓	EMP: Importance of working capital SD: Cash Management	2019


DR. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D. in
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N.G.M. COLLEGE, POLLACHI

					EN:Inventory Management Activities: Assignments,seminar, Group discussion, Quiz,PPT.	
21UCF6E5	Core Elective –III : Research Methodology	✓	✓	✓	EMP: Report writing EN: Research Process SD: ANOVA Activities: Assignments,seminar, Quiz	2021
21UCF6E6	Core Elective - III : Operation Research	✓			Role of Operations Research in Industry and Business.	2021
21UCF622	Core Lab - II : Programming Lab Tally			✓	SKILL DEVELOPMENT Activities: Assignments,Power point presentation.	2010
21UCF6AL	Advanced Learner Course - II (Optional) - Self Study - Intellectual property Rights	✓	✓	✓	EMP: Design EN: Patents, Copyright SD: Trademark Activities: Assignments,seminar, Quiz	2021
21UCF6VA	Department Specific Value Added Course – Online Trading for First Time Investors	✓	✓	✓	EMP: Process of Online Trading EN: Methods of Trading SD: Types of Stock	2021



DR. G. AKILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 003.



PRINCIPAL
N. G. M. COLLEGE, POLLACHI

					Market Order Activities: Assignments, seminar, Quiz	
21UCF6S1	Skill Based Elective - II : Project Management		✓		EN:Micro and Small Scale Industries, Project Appraisal Activities: Assignments, seminar, Group discussion, Quiz	2010
21UCF6S2	Skill Based Elective - II : Logistics Management	✓	✓		EMP:Importance and relevance to export Management. EN:Role of intermediaries in shipping Activities: Assignments, seminar	2010


HOD
Dr. G. AKILANDESWARI
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
PRINCIPAL
N. G. M. COLLEGE, POLLACHI

Percentage of Revision of B.Com Finance Syllabus under Regulation 2021-22

B.COM FINANCE							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
							Subject Expert / Course Teacher / Alumni Opinion
1.	21UCF101	Core – I Financial Accounting I	Few topics were added.	10		Unit IV Calculation of interest, Methods of computation profit, Complete Repossession-Partial Repossession-Installment purchase system. Unit V Methods of recoupment: Fixed Recoupment- Flexible Recoupment- Short Workings Lapsed or written off	Subject Expert
2.	21UCF102	Core - II Financial Markets and Institutions	-	-	-	-	-
3.	21UCF1A1	Allied - I Business Economics	-	-	-	-	-
4.	21UCF203	Core - III Financial Accounting II		20	UNIT V Hire Purchase and Installment-Hire Purchase Accounting - Default and Repossession-Installment Accounting.	UNIT II Modes of Payment-Lump sum payment Method- Installment Payment Method- Annuity method - settlement of Accounts-Accounting treatment. UNIT IV Insolvency of Individual.- Preparation of Statement of Affairs and Deficiency Account- Limited Liability Partnership (Theory only)	Course Teacher.
5.	21UCF204	Core – IV Business Management	-	-	-	-	-
6.	21UCF2A2	Allied – II Office	-	-	-	-	-


Dr. G. AKILANDESWARI,
 B.A.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 , NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

		Automation					
7.	21UCF2A3	Allied Lab - I Lab-Office Automation	-	-	-	-	-
8.	21UCF305	Core - V Corporate Accounting I	-	-	-	-	-
9.	21UCF306	Core - VI Commercial Law	-	-	-	-	-
10.	21UCF307	Core VII Banking Law and Practice	-	-	-	-	-
11.	21UCF308	Core VIII Principles of Marketing	In Unit III few topics were added	5	-	Unit III Pricing strategies- Price setting - objectives, factors and methods, Price adopting policies, Initiating and responding to price changes	Course Teacher
12.	21UCF3A4	Allied - III Business Mathematics	In Unit I,II,III and IV have added few topics	25	-	Unit I- Present Value of an Immediate and Annuity due - Amount of an Immediate and Annuity due - Terms. Unit II - Definition and Notations- Cartesian Product. Unit III- Properties. Unit IV- Standard Function.	Course Teacher
13.	21UCF3N1 /21UCF3N2	Non Major Elective - I : Financial Services / Financial Institutions and Management	-	-	-	-	-
14.	21UCF409	Core - IX Corporate Accounting II	-	20	-	UNIT I Amalgamation-Meaning- Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Lump sum Method-Net Asset Method- Net Payment Method- Intrinsic Value Method. UNIT II Internal reconstruction, Meaning-Reduction of share capital-procedure for reducing share capital.	-Subject Expert



Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.



PRINCIPAL

N. G. M. COLLEGE, POLLACHI

15.	21UCF410	Core - X Company Law & Secretarial Practice		5		UNIT III Principles pertaining to prospectus under the company law.	Subject Expert
16.	21UCF411	Core - XI Income Tax Law & Practice	-	-	-	-	-
17.	21UCF412	Core - XI Principles of Auditing	-	-	-	-	-
18.	21UCF4A5	Allied - IV Business Statistics	In Unit I and II few topics were added In Unit V few topics were Removed	10	Unit V - Sampling - Meaning - Types - Principles of Sampling- Meaning- Methods - Sampling and Non sampling errors	Unit I - Definition - Methods and data types - Grouping table and analysis table Unit II - Methods	Subject Expert.
19.	21UCF4N1/ 21UCF4N2	Non Major Elective - II : Online Trading/ Financial Intermediarie s	-	-	-	-	-
20.	21UCF513	Skill Enhanced Course Core - XIII Cost accounting	In Unit V one topic was removed and in unit II few topics were added	5	Unit V contract costing	Unit II HIFO	-Subject Expert
21.	21UCF514	Core - XIV Principles of Insurance	In Unit II few topics were added	5		Unit II: Group Insurance – Meaning-Types	Course Teacher
22.	21UCF515	Core - XV Executive Communicati on	-	-	-	-	-


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

		&Information security					
23.	21UCF516	Core - XVI Commerce Practical	-	-	-	-	-
24.	21UCF517	Core -XVII Goods and service taxes	Unit I and Unit II was removed and contents taken from III , IV ,V arranged in all the five units.	60	Unit I Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types - Objectives- <i>Direct Taxes</i> <i>Vs. Indirect</i> <i>Taxes</i> - Unit II Introduction and Scope of Customs Law in India-The Customs Act 1962- <i>Types</i> - Levy and Collection from Customs duty- Exemption from Customs duty- Classificatio n and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or	UNIT I Objectives and basic scheme of GST- Benefits of implementing GST – Constitutional amendments . UNIT II Rationale for GST- GST counsel- GST Network-state compensation Mechanism- Registration of Dealers. – Rates of GST. Procedure and Levy Under GST- Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services UNIT III Taxable event – Supply of goods and services- within state, and Export: -Valuation for GST – valuation rules, Taxability of expenses: Exemption from GST: Small supplies and composition scheme: classification of Goods and services: UNIT IV Assessment and Returns- Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability UNIT V ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of	Subject Expert and University Nominee


DR. G. AKILANDESWARI.
 M.Com., M.Fil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NCM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

				Abandoned Goods- Customs Duty Draw Back. UNIT III Need for GST- Advantages and Disadvantages of GST- Dual Concepts- UTGST- Types of rates under GST 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- Composition Levy- Value of Taxable Supply- Filing of Returns. UNIT V Levy and Collection	invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services	
--	--	--	--	---	--	--

					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 of Goods or Services- Zero-Rated Supply		
25.	21UCF518	Core - XVIII : Internship (Institutional Training)	-	-			-
26.	21UCF5E1	Core Elective - I Financial management	-	-			-
27.	21UCF5E2	Core Elective - I International Finance	-	100	-	New course introduced	Subject Expert and University Nominee
28.	21UCF5E3	Core Elective - I Business Environment		-	-	-	-
29.	21UCF5AL	Advanced Learner	-	100	-	New course introduced	Subject Expert and


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI

		Course - I Management Information Systems (Optional) - Self Study					University Nominee
30.	21UCF5VA	Department Specific Value Added Course - Digital marketing		100		New course introduced	Subject Expert and University Nominee
31.	21UCF5S1	Skill Based Elective -I: Fundamentals of Entrepreneurs hip		40		UNIT -I Factors influencing entrepreneurship. UNIT -II Starting a new company- Buying an Existing Business -Franchising-Family Business. UNIT -IV Intellectual property Meaning- Need for protection - Copyright- Registration- Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness. UNIT-V Advantages and disadvantages of incentives and subsidy.Problems related to subsidies.	Course Teacher
32.	21UCF5S2	Skill Based Elective -I: Organizational behavior		90	Unit I Organization al Behavior - Meaning - Factors and Problems in accessing OB. Unit II Prospection - Meaning Significance Personality Meaning - Features- Significance. Unit III	Unit I Introduction to Organization Behavior Introduction to organization- Concept of Organizational Behavior (OB)-Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles- Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB Unit II	Course Teacher


DR. G. AKILANDESWARI
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 N. G. M. College, Pollachi - 642 001.


PRINCIPAL
N.G. M. COLLEGE, POLLACHI

					Learning – Meaning – Need for learning – Process of learning– internees in learning – executive development – Meaning – Importance – Methods. Unit IV Job satisfaction – Meaning Determinant s of Job satisfaction. Unit V Morale – Meaning – Determinant s – Ways to improve the Morale	Individual behavior Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors. Unit III Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial interpersonal styles. Interpersonal Skills in the Workspace – <i>Team work</i> –<i>Dependability</i>- Responsibility-Empathy. Unit IV Group behavior Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams. Unit V Dynamics of Organization Behavior Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Dynamics of behavior in Organizations	
33.	21UCF619	Skill Enhanced Course Core - XIX Management Accounting	-	-	-	-	-
34.	21UCF620	Core – XX: Introduction	-	100	-	New course introduced	-

Dr. S. K. LANDESWARI.
M.Com., M.Phil., FGDCA, Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.

PRINCIPAL
N. G. M. COLLEGE, POLLACHI

		to Industry 4.0					
35.	21UCF621	Core - XXI Case Analysis	-	-	-	-	-
36.	21UCF6E1	Core Elective - II Investment Management		10		Unit V: Feasible set of portfolios – selection of optimal portfolio- Sharpe index model -ratios for evaluation: sharp and Treynor ratio and revision strategies – formula plan: Constant rupee plan, constant ratio plan, variable ratio plan and rupee cost average plan.	-Subject Expert
37.	21UCF6E2	Core Elective -II Derivatives Market	-	100	-	New course introduced	Subject Expert University Nominee and industrial expert
38.	21UCF6E3	Core Elective -II E-Commerce	-	100	-	New course introduced	Subject Expert
39.	21UCF6E4	Core Elective - III Working capital Management	-	-	-	-	-
40.	21UCF6E5	Core Elective –III Research Methodology		100	-	New course introduced	Subject Expert
41.	21UCF6E6	Core Elective - III Operations Research	-	10	UNIT I Simplex method	UNIT I Role of Operations Research in Business and Industry	Alumni.
42.	21UCF622	Core Lab – II Programming Lab Tally	-	-	-	-	
43.	21UCF6AL	Advanced Learner Course - II Intellectual property Rights (Optional) - Self Study	-	100	-	-New course introduced	Subject Expert and University Nominee

Dr. ANKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.

PRINCIPAL
N. G. M. COLLEGE, POLLACHI

44.	21UCF6VA	Department Specific Value Added Course - Online trading for first time investors	-	100	-	New course introduced	
45.	21UCF6S1	Skill Based Elective - II Project Management		20	Unit III Selection – Network Planning Techniques – PERT – CPM. Unit IV Significance-Project report. Unit V Project appraisal-methods-Payback period-Average rate of return-Discounted cash flow techniques.	Unit I Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts Unit II Project management – introduction - Project management process- Project management Stages-Project integration management-project time management-project quality management-project risk management. UNIT IV Project design- Project Document-Element of project Formulation-Techno economic analysis- Project design and network Analysis-Input analysis-financial analysis-cost benefit analysis. Unit V Project Risk Management-Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.	Subject Expert
46.	21UCF6S2	Skill Based Elective - II : Logistics Management	-	-	-	-	-



Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.



PRINCIPAL

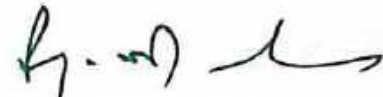
PRINCIPAL
N. G. M. COLLEGE, POLLACHI

Scheme of Examination For 2021 -2022

Choice Based Credit System & OBES

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	English Paper - I (Level I)	5	-	-	3	50	50	100	3
	21UEN102	English Paper - I (Level II)	5	-	-					
III	21UCF101	Core - I : Financial Accounting I	6	-	90	3	50	50	100	4
	21UCF102	Core - II : Financial Markets and Institutions	6	-	90		50	50	100	3
	21UCF1A1	Allied - I : Business Economics	5	-	75		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	-	-	-	-	-	-	-	-
VI	21VAD101	Communicative English (Fluency) - I	-	-	-	-	-	-	-	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30	-	-	-	275	325	600	21


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

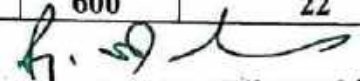
SEMESTER - II

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 / 21UHN202 / 21UFR202	Tamil Paper - II /	6	-	-	3	50	50	100	3
		Hindi Paper - II /	6	-	-					
		French Paper - II	6	-	-					
II	21UEN202	English Paper - II (Level I)	5	-	-	3	50	50	100	3
	21UEN203	English Paper - II (Level II)	5	-	-					
III	21UCF203	Core - III : Financial Accounting II	6	-	90	3	50	50	100	4
	21UCF204	Core - IV : Business Management	5	-	75	3	50	50	100	3
	21UCF2A2	Allied - II : Office Automation	3	-	45	3	50	50	100	3
	21UCF2A3	Allied Lab - I :Office Automation	-	2	30	3	25	25	50	1
	21EVS201	Environmental Studies	2	-	-	2	-	50	50	2
IV	21HEC202	Human Excellence - Family Values & SKY Yoga Practice - II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
VI	21VAD201	Communicative English (Fluency) - II	-	-	-	-	-	-	-	Grade
	21VAD202	ManaiyiyalMahathuvam - I	1	-	-	2	-	50*	50*	Grade
	21VAD203	UzhavuBharatham - I	1	-	-	2	-	50*	50*	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30	2		-	300	350	650	20


Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Nallamuthu Gounder 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	External		
III	21UCF305	Core - V : Corporate Accounting I	6	-	90	3	50	50	100	4
	21UCF306	Core - VI : Commercial Law	5	-	75	3	50	50	100	4
	21UCF307	Core - VII : Banking Law and Practice	6	-	90	3	50	50	100	4
	21UCF308	Core - VIII : Principles of Marketing	5	-	75	3	50	50	100	3
	21UCF3A4	Allied - III : Business Mathematics	6	-	90	3	50	50	100	4
IV	21UCF3N11 / 21UCF3N12	Non Major Elective - I : Financial Services / Financial Institutions and Management	1	-	15	2	-	50	50	2
	21HEC303	Human Excellence - Professional Values & Ethics - III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
VI	21VAD301	Communicative English (Fluency) - III	-	-	-	-	-	-	-	Grade
	21VAD302	Manaiyiyal Mahathuvam - II	1	-	15	2	-	50*	50*	Grade
	21VAD303	Uzhavu Bharatham - II	1	-	15	2	-	50*	50*	Grade
	21VCF304	Department Specific Value Added Course (Mandatory)- Stock Market Operations And Buyers Guidance			30					Grade
Total			32				275	325	600	22


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

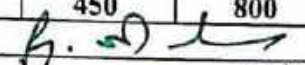
SEMESTER - IV

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UCF409	Core - IX : Corporate Accounting II	6	-	90	3	50	50	100	4
	21UCF410	Core - X : Company Law & Secretarial Practice	5	-	75	3	50	50	100	3
	21UCF411	Core - XI : Income Tax Law & Practice	6	-	90	3	50	50	100	3
	21UCF412	Core - XII : Principles of Auditing	5	-	75	3	50	50	100	4
	21UCF4A5	Allied - IV : Business Statistics	6	-	90	3	50	50	100	4
IV	21UCF4N2 1/ 21UCF4N2 2	Non Major Elective - II : Online Trading/ Financial Intermediaries	1	-	15	2	-	50	50	2
	21HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
VI	21VAD401	Communicative English (Fluency) - IV	-	-	-	-	-	-	-	Grade
	21VAD402	Manaiyiyal Mahathuvam - III	1	-	15	2	-	50*	50*	Grade
	21VAD403	Uzhavu Bharatham - III	1	-	15	2	-	50*	50*	Grade
	21VCF404	Department Specific Value Added Course – Mutual Fund Guidance For First Time Investors			30					Grade
Total			32	-	-		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 - 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	21UCF513	Skill Enhanced Course Core - XIII : Cost accounting	6	-	90	3	50	50	100	4
	21UCF514	Core - XIV : Principles of Insurance	5	-	75	3	50	50	100	3
	21UCF515	Core - XV : Executive Communication & Information security	4	-	60	3	50	50	100	4
	21UCF516	Core - XVI : Commerce Practical	2	-	30	3	25	25	50	2
	21UCF517	Core - XVII : Goods and Service Taxes	4	-	60	3	50	50	100	4
	21UCF518	Core - XVIII : Internship(Institutional Training)	-	-	-	-	50	50	100	3
	21UCF5E1 / 21UCF5E2 / 21UCF5E3	Core Elective - I : / Financial management Core Elective - I : / International Finance Core Elective - I : / Business Environment	5	-	75	3	50	50	100	5
	21UCF5AL1	Advanced Learner Course - I (Optional) - Self Study	-	-	-	-	50	50	100 *	5*
IV	21UCF5S11 / 21UCF5S12/	Skill Based Elective - I: Fundamentalsof Entrepreneurship Skill Based Elective -I: Organizational Behavior	3 Hours		45	2	-	50	50	3
	21HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	25	50	1
	21GKL501	General Awareness - Self Study	SS		-	2	-	50	50	Grade
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
VI	21VAD501	Communicative English (Fluency) - V	-	-	-	-	-	-	-	Grade
	21VAD502	Soft Skills Development - I	-	-	-	-	-	-	-	Grade
Total			30			24	350	450	800	29


Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c.
 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	21UCF619	Skill Enhanced Course Core - XIX : Management Accounting	6		90	3	50	50	100	4
	21UCF620	Core - XX : Introduction to industry 4.0	5		75	3	50	50	100	3
	21UCF621	Core - XXI : Case Analysis	4		60	3	25	25	50	3
	21UCF6E1 / 21UCF6E2 / 21UCF6E3	Core Elective - II : Investment Management/ Core Elective - II : Derivatives Market Core Elective - II : E-commerce	5		75	3	50	50	100	5
	21UCF6E4 / 21UCF6E5 / 21UCF6E6	Core Elective - III : Working capital Management Core Elective - III : Research Methodology Core Elective - III : Operations Research	5		75	3	50	50	100	5
	21UCF622	Core Lab - II : Programming Lab Tally	-	2	30	3	25	25	50	2
	21UCF6AL2	Advanced Learner Course - II (Optional) - Self Study					50	50	100 *	5*
	21UCF6S21 / 21UCF6S22 / 21HEC606	Skill Based Elective - II: Project Management/ Skill Based Elective - II: Logistics Management / Human Excellence - Global Values & SKY Yoga Practice - VI	2 Hours		30	2	-	50	50	2
V		Extension Activities - Annexure I	1	-	-	2	25	25	50	1
VI	21VAD601	Communicative English (Fluency) - VI	-	-	-	-	-	-	-	-
	21VAD602	Soft Skills Development - II	-	-	-	-	-	-	-	-
Total			28	2			275	325	600	25
ALC - Advanced Learner Course(Optional)*Extra Credits										Grade
										Grade

Grand Total = 3900; Total Credits = 140

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF203			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	90	Core- III - Financial Accounting II	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of Financial Accounting II

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	Understand the 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	Analyses the procedures involved in Insolvency of individual and partner	K4
CO5	To get the idea about Branch and Departmental accounts	K2

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	Admission and Retirement of Partner Partnership- Introduction- Types - Admission of a Partner - Methods of valuation of Goodwill - Treatment for Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution Profits - Capital Adjustments. Retirement of Partner - Calculation of Gaining Ratio - Revaluation of Assets and Liabilities- Memorandum Revaluation Account - Treatment of Goodwill - Adjustment of Goodwill (Through Capital Account Only) - Settlement of Accounts - Retiring Partner's Loan Account (with Equal Installments only)	18
Unit II	Death of a partner and Dissolution of firm Death of a Partner - Mode of payment-Lump sum payment method-Installment payment method-Annuity method-Executor's Account - Dissolution of firm -settlement of Accounts-Accounting treatment.	18
Unit III	Insolvency of partner and Sale of firm Insolvency of a Partner - Garner Vs Murray - Insolvency of all Partners -Deficiency Account - Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company	18
Unit IV	Insolvency of individual Insolvency of Individuals - Preparation of Statement of Affairs and Deficiency Account- Inflation Accounting(theory only), Limited Liability Partnership (Theory only)	18
Unit V	Branch and Departmental accounts Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) - Departmental Accounts - Inter-Departmental Transfer.	18
	Total Contact Hrs	90

Theory 20%

Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

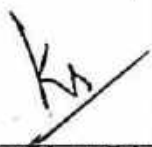
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.Hanif,A.Mukherjee	Financial accounting	M.C.Graw Hill publishers,5 th edition	2020
2	R.P.Trivedi Manoj Trivedi	Financial accounting	Pankaj publication	2019
3	Reddy and Murthy	Financial Accounting,	Margham Publications	2017
4	Shukla, M.C, Grewal, T.S and Gupta, S.L.	Advanced Accountancy	S.Chand and Company.	2017
5	Jain and Narang	Advanced Accountancy	Kalayani Publishers.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Name : R.Amraeni D. Olva	Name and Signature Name: Dr.G.Akilandeswari	Name and Signature Name: Mr.K.Srinivasan	Name and Signature Name: Dr.R.Manicka Chezhian
Signature : 	Signature : 	Signature :  K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Signature :  Dr. R. MANICKA CHEZHIAN, M.Sc., M.S., Ph.D. Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com-Finance		Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF3A4		Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	90	Semester:	III
Allied-III Business Mathematics				Credits:	5

Course Objective

To enable the students to apply Mathematical Knowledge to Business Problems

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of interest and related terms.	K1
CO2	Understand the set Operations and Laws.	K2
CO3	Demonstrate the knowledge of Matrix.	K3
CO4	Analyze the Differentiation Problems	K4
CO5	Develop the knowledge Integration.	K5

Mapping

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

H-High ; M-Medium ; L -Low

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple Interest and Compound Interest – Annuities – Meaning – Present Value of an Immediate and Annuity due – Amount of an Immediate and Annuity due - Bills Discounting – Terms.	18
Unit II	Sets –Definition and Notations - Methods of Description of Sets– Types of Sets – Venn Diagram – Set Operations – Laws & Properties of Sets –Cartesian Product - Series - Arithmetic Progression - Geometric Progression.	18
Unit III	Matrix Algebra – Order of Matrix – Types of Matrix – Matrix Operations - Addition, Subtraction and Scalar Multiplication of Matrix –Multiplication – Transpose – Properties - Determinants - Minor and Cofactor - Inverse of Matrix - Rank of a Matrix –Simultaneous linear equations – Standard Forms.	18
Unit IV	Differentiation – Standard Function - Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a Function Rule - Logarithmic Differentiation – Derivative – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L's Hospital Rule.	18
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce	18
	Total Contact Hrs	90

Theory 20%

Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

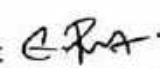
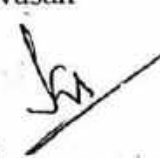
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. B. N. Gupta, Dr. PushkarNath, Shyamles Kumar	Business Mathematics	SBPD Publications	2020
2	D. C. Sanchetti, and V. K. Kapoor,	Business Mathematics.	Sultan Chand Co. & Ltd	2019
3	Hazarika Padmalochan	A Textbook of Business Mathematics.	Sultan Chand Co. & Ltd	2017
4	Dr. J. K. Sharma	Business Mathematics	I.K. International Publishing House Pvt. Limited	2016
5	V. Sundaresan, and S. D. Jayaseelan.	Introduction to Business Mathematics	Sultan Chand Co. & Ltd	2012

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
Name : Dr. E. Ranya	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature : 	Signature 	Signature : 	Signature : 

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

Dr. R. MANICKA CHEZIAN, M.Sc
 Controller of Examination
 NGM College (Autonomous)
 POLLACHI - 642 001.

Programme Code:	B.COM – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF409			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	90	Core- IX - Corporate accounting – II	Semester:	IV
					Credits:	4

Course Objective

To enable the students understand the 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 accounting procedures of amalgamation and absorption of companies	K1
CO2	Understand the procedure for reducing share capital	K2
CO3	Prepare financial statement of special type of business such as Banking companies	K3
CO4	Understand the accounting procedures of insurance companies	K2
CO5	Evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company	K5

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	Amalgamation Absorption of companies Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Purchase consideration-Types-Lump sum method-Net asset method-Net payment method-Intrinsic Value Method and Absorption of Companies.	18
Unit II	Reconstruction of Companies Internal reconstruction-Meaning-Reduction of share capital-procedure for reducing share capital - Accounting for Reconstruction of Companies- Internal (Excluding preparation of scheme)	18
Unit III	Banking Company Accounts Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (New format only)	18
Unit IV	Insurance Company Accounts General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.(New format only).	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

Theory 20%

Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

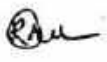
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang.K.L,	Advanced Accountancy	Kalayani Publishers.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan Kumar Goyal	Corporate accounting	Taxmannpublishers 8 th edition	2021
2	R.S.Singal	Corporate accounting	V.K Global publication Ltd	2020
3	D.K Goel, Shelly Goel	Corporate accounting	Arya publications	2019
4	Reddy and Murthy	Corporate Accounting,	Chennai, Margham Publications	2017
5	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications,	New Delhi, Sultan Chand And company.13th Revised Edition,	2017

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
Name : R. Anasavem Signature : 	Name : Dr.G.Akilandeswari Signature : 	Name:Mr.K.Srinivasan Signature : 	Name:Dr.R.Manicka Chezhan 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 - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF517			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	60	Core-XVII - Goods and Service Taxes	Semester:	V
					Credits:	3

Course Objective

To impart knowledge about Goods and service taxes and indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST.	K1
CO2	Provides information to understand the traders who are responsible to pay GST to State Government and exemptions	K2
CO3	Implement GST and its working mechanisms.	K3
CO4	Demonstrate the documents which are necessity to filing regards outward goods, inward goods, annual returns and claims.	K4
CO5	Evaluate the Calculations of Input tax Credit under GST	K5

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	Introduction to Goods and Services Tax (GST)-Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes– Benefits of implementing GST – Constitutional amendments – <u>Structure of GST</u> .	12
Unit II	Rationale for GST- Structure of GST (SGST, CGST and IGST), GST counsel- GST Network-state compensation Mechanism- Registration of Dealers. – Rates of GST. Procedure and Levy Under GST-Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services	12
Unit III	Taxable event – Supply of goods and services: place of supply: within state, and Export: Time of Supply-Valuation for GST – valuation rules, Taxability of expenses: Exemption from GST: Small supplies and composition scheme: classification of Goods and services: composite and Mixed Supplies.	12
Unit IV	Assessment and Returns-Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability.	12
Unit V	ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of invoices or supporting documents – Essential GST invoice details – <u>invoicing</u> under GST for supply of services.	12
	Total Contact Hrs	60

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

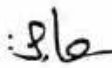
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes.	Taxman Publications Private Limited. Mumbai	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran.V	Indirect Taxation	Sultan Chand and Sons. New Delhi	2019
2	Mittal, J.K	Law Practice and Procedures of Service Tax	Jain Book Agency. New Delhi	2017
3	RadhaKrishnan, R	Indirect Taxation	Kalyani Publishers.	2017
4	Sethurajan	Indirect Taxation including Wealth Tax	Speed Publications	2019
5	CA. Kamal Garg Neeraj Kumar Schrawat	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2018

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
Name : S. K. K. LAVIZA / Signature : 	Name : Dr.G.Akilandeswari Signature : 	Name: Mr.K.Srinivasan Signature : 	Name: Dr.R.ManickaChezhian Signature : 

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

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce - Finance		
Course Code:	21UCF5E2			Title	Batch:	2021 - 2024	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75	Core Elective - II : / International Finance	Semester:	V	
					Credits:	5	

Course Objective

To enable the students to get Overview International finance, balance of payment, export and import finance and FDI

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concept of International Finance	K1
CO2	Describe the balance of payment	K2
CO3	Apply the knowledge of export and import finance in business	K3
CO4	Analyze the international Financial Market	K4
CO5	Evaluate the impact of Foreign Direct Investment	K5

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	International Finance- Importance -scope- Goals of International Finance -Balance of Payments – The Current Account – The Capital Account – Significance – Balance of Payments in the World – Balance of Payments Account of India	15
Unit II	International Monetary System- BimetallismGold standard- Bretton Wood System- Floating Exchange Rate regime- European Monetary System- IMF- WTO-GATT	15
Unit III	Export and Import Finance - Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfaiting – Deferred Payment Terms – EXIM Bank – ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods.	15
Unit IV	International Financial Markets – Sources of International Funds – Multilateral Development Banks – International Banks – International Equities – GDRs – ADRs – Euro Bonds – Repos – Euro Deposits – Euro Issues in India	15
Unit V	FDI- Foreign Direct Investment (FDI) – Forms of FDIs – Purpose of overseas investment - Benefits to the Host Countries – Effect of FDI – FDI in India – Current trends in FDI in India.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. V.A. Avadhani, 2011	International Finance,	JBA, New Delhi,	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	O.P Agarwal	International Finance	Himalaya Publishing House	2015
2	Kevin. S	Fundamentals of International Financial Management,	PHI	2012
3	H. Kent Baker, Leigh A. Riddick	International Finance	Oxford University Press	2013
4	Geert Bekaert	International Financial Management	Kindle edition	3 rd edition
5	Krugman Obstfeld Metlitz	International Finance: Theory and Policy	Pearson	2014

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
Name : D. Divya Signature : DNF	Name : Dr.G.Akilandeswari Signature : 	Name : Mr.K.Srinivasan Signature :  K. SRINIVASAN, M.C.A.	Name : Dr.R.ManickaChezhian Signature : 

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

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

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Code:	21UCF5AL			Title	Batch:	2021 - 2024
Hrs./Week or Total Hrs./Week	SS	Tutorial Hrs./Sem.	-	Advanced Learner Course - I - Management Information Systems	Semester:	V
					Credits:	2

Course Outcomes

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

Course Objective

To gain knowledge of MIS, SAD, Database and Knowledge management and to develop Information Technology and its use in Decision Making areas of business environment.

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of MIS	K1
CO2	Understand the Systems Engineering Analysis and Design concepts.	K2
CO3	Apply the knowledge of Decision support system and Knowledge Management and enterprise Management.	K3
CO4	Analyse Data model and Business Intelligence	K4
CO5	Develop the Information Security Challenges in e-Enterprises	K5

Mapping

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

H-High ;M-Medium;L -Low

Units	Content	Hrs
Unit I	Management Information systems: Meaning and Definition – Concept - Role of MIS – Components– MIS Model - Types of Information system - Organization Need for MIS. Decision Making: Concepts – Process — Behavioural Concepts in Decision Making – MIS Support for decision making - Organizational Decision-Making.	-
Unit II	Systems Engineering Analysis and Design: System Concepts – System Control – System Types – Handling System Complexity – Classes of Systems – Need for System Analysis – System development Model – SSAD-OOA-OOT-OOSAD. Development Process of MIS: Long Range plans – Ascertaining class of Information – Development and Implementation of MIS – Management of Information Quality in MIS –Development Process Model.	-
Unit III	Decision support system and Knowledge Management: Concept - GDSS – DSS application in e-Enterprise - Knowledge Management - Knowledge Management Systems – MIS and the benefits of DSS. Enterprise Management Systems: EMS-ERP System – ERP Models and Modules – Benefits - ERP Product Evaluation - EMS and MIS.	-
Unit IV	Information, Knowledge, Business Intelligence: Concepts – Classification – Methods - Value of Information - Business Intelligence - MIS and Information and knowledge. Database and Client Server Architecture: Concepts-Models-Data Models-Database Design-Conceptual Model and Physical Model – RDBMS-Client - Server Architecture – MIS and RDBMS.	-
Unit V	Information Security Challenges in e-Enterprises: Introduction -Controlling Security Threat and Vulnerability-Managing Security Threat in eBusiness. Technology Impact on Society: Introduction – Impact of IT on Privacy – Ethics – Technical Solutions for Privacy Protection – Intellectual Property, Copyright and Patents – Impact of IT on Workplace – Information System Quality and Impact.	-
	Total Contact Hrs	-

Methodology

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

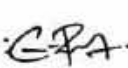
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Waman S JawadekarSanjiva Shankar Dubey	Management Information System	McGraw Hill	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh Behl, James A. O'Brien, George M. Marakas	Management Information System	McGraw Hill	2019
2	Maria Pomffyova	Management Information System	IntechOpen	2018
3	James A. O'Brien, George M. Marakas, Ramesh Behl	Management Information System	McGraw Hill	2017
4	Gordon Davis, Margrethe Olson	Management Information System	McGraw Hill	2017
5	Sadagopan	Management Information Systems	Prentice hall of India	2012

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
Name : Dr. E. Renuqa	Name : Dr. G. Akilandeswari	Name: Mr. K. Srinivasan	Name: Dr. R. Manicka Chezhian
Signature : 	Signature : 	Signature : 	Signature : 

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

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

Programme Code:	B.com – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCFSS1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	45	Skill based Elective: I Fundamentals of Entrepreneurship	Semester:	V
					Credits:	3

Course Objective

To enable the students to become an entrepreneur

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge about the Entrepreneurship.	K1
CO2	Get the idea about the areas of Barriers of Entrepreneurship and the need of Entrepreneurship Trainings.	K2
CO3	Execute the ideas in the field of Institutional support available for entrepreneurs and the sources of Finance	K3
CO4	Analyze the matters related to sources of finance	K4
CO5	Understand the process of starting a new venture	K2

Mapping

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

H-High ; M-Medium ; L –Low

21UCF581

Units	Content	Hrs
Unit I	Entrepreneurship – Entrepreneur Vs Entrepreneur— Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Women Entrepreneur – Opportunities and Challenges- Factors influencing entrepreneurship. Role of Entrepreneur in Indian Economy.	9
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Phases of EDP. Startups and its stages- Incubators. Starting a new company-Buying an Existing Business –Franchising-Family Business.	9
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)	9
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI–SFC– LIC– Indirect Assistance of RBI-NABARD. Intellectual property Meaning- Need for protection – Copyright- Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness	9
Unit V	Government Schemes -Incentives and Subsidy – Need – Significance – Procedure to avail the incentives –Different types of incentives and subsidy –Advantages and Disadvantages of Incentives and Subsidy. Problems relating to Subsidies.	9
	Total Contact Hrs	45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

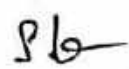
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS & EDITION	YEAR OF PUBLICATION
1	Khanka, S.S.	Entrepreneurial Development	S.Chand & Co Ltd. New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS & EDITION	YEAR OF PUBLICATION
1	Gupta CB & Khanka, S.S.	Entrepreneurship & small business management	S.Chand & Co Ltd. New Delhi	2017
2	Robert D & Peters, P	Entrepreneurship	S.Chand & Co Ltd. New Delhi	2017
3	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routledge	2015
4	Gupta, C.B and Srinivasan.	Entrepreneurial Development	N.P.Sultan Chand and Sons	2017
5	Jayasree Suresh	Entrepreneurial Development	Margham Publications	2012

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
Name : S. KOLLAVANTH Signature : 	Name : Dr.G.Akilandeswari Signature : 	Name: Mr.K.Srinivasan Signature : 	Name: Dr.R.ManickaChezhian Signature : 

K. SRINIVASAN, M.C.A.

Co-ordinator

Curriculum Development Cell (CDC)

NGM College (Autonomous)

Pollachi - 642 001.

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

Controller of Examinations

NGM College (Autonomous)

POLLACHI - 642 001.

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance		
Course Code:	21UCF3S2			Title	Batch:	2021 - 2024	
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	45	Skill based Elective: I Organisational behaviour	Semester:	V	
					Credits:	3	

Course Objective

To educate the concepts of organizational behavior.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the importance of Organizational Behavior	K1
CO2	Understand the Prospection and Personality	K2
CO3	Execute the knowledge in Learning and Process & executive development	K3
CO4	Interpret the Morale and its Determinants.	K4
CO5	Create awareness in Job Satisfaction	K6

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs.
Unit I	Introduction to Organization Behavior Introduction to organization-Concept of Organizational Behavior (OB)- Importance of Organizational Behavior -Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB	9
Unit II	Individual behavior Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors.	9
Unit III	Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial interpersonal styles. Interpersonal Skills in the Workspace – Team work –Dependability-Responsibility-Empathy.	9
Unit IV	Group behavior Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.	9
Unit V	Dynamics of Organization Behavior Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behaviour. Dynamics of behaviour in Organisations.	9
	Total Contact Hrs.	45

Pedagogy

Direct Instruction, Flipped Class, Digital-Presentation

Assessment Methods:

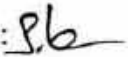
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K.Aswathappa	Organisational Behaviour.	Himalaya Publishing house	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Stephen Robbins,	Organisational Behaviour	pearson education, 10 th edition,	2015
2	Memoria	Industrial Relation- Personal Management.	Sultan Chand & Sons	2016
3	Sekaran Uma, Tata	Organizational Behavior Text and Cases	McGraw Hill Education Private Limited, Second Edition	2014
4	Luthans, F.	Organisational Behaviour	McGraw Hill, International Edition.	2010
5	Pareek, U.	Understanding Organisational Behaviour	Oxford University Press	2010

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
Name : S. KOKILAVATHI	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature : 	Signature : 	Signature : 	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 - Finance			Programme Title:	Bachelor of Commerce	
Course Code:	21UCF620			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75	Core - XX - Introduction to Industry 4.0	Semester:	VI
					Credits:	3

Course Objective

To expose the students to the knowledge on Industry 4.0.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept of Artificial Intelligence	K1
CO2	Understand the Big Data and Data Analytics	K2
CO3	Analyze the Internet of Things	K3
CO4	Evaluate the Applications and Tools of Industry 4.0	K4
CO5	Analyze the trends in Jobs 2030	K4

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	H	M	H	M	H	H	M	H	M
CO3	M	H	M	M	H	M	H	M	M	H
CO4	M	M	H	M	M	M	M	H	M	M
CO5	H	H	M	H	H	H	H	M	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	14
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	16
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	16
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	16
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	13
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi	Introduction to industry 4.0	New Delhi: Sultan Chand & Sons.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Diego Galarpascual PosqualeDaponte Udaykumar	Industry 4.0	CRC Press	2019
2	Giacomo VeneriandAntoniocapasso	Hands on Industrial Internet of things	Ingram short title	2018
3	Alas Dair Gilchrist	Industry 4.0 The Industrial Internet of things	Apress	2017
4	RadhaShankarmani Vijayalakshmi	Big Data Anlytics	Wiley	2016
5	Russell	Artificial intelligence – A modern approach	Pearson education India	2015

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
Name : R. Arulmani Signature : 	Name : Dr.G.Akilandeswari Signature : 	Name: Mr.K.Srinivasan Signature :  K. SRINIVASAN, M.C.A.	Name: Dr.R.ManickaChezhian  Signature :

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 - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF6E2			Title:	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75	Core Elective - I : Derivatives Market	Semester:	VI
					Credits:	5

Course Objective

The aim of the course is to equip students with the knowledge of emerging commodities derivatives trading practices in India. Further, the regulatory framework of these markets will also be highlighted.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of derivatives	K1 & K2
CO2	Identify Future and forward agreement	K2
CO3	Examine the process of call options and put options	K3
CO4	Analyze the functioning of commodities market	K4
CO5	Evaluate the trading, settlement and clearing mechanism	K5

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	Introduction to Derivatives Market: Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management .	15
Unit II	Forwards and Futures Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models, Beta Management of Stock portfolios, Interest rate swaps-Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)	15
Unit III	Options –Basic Terminology, call, Put, Quotations, Trading & settlement, Margins, Adjustment for corporate actions, Options other than stocks/indices, Difference options & futures/ forwards	15
Unit IV	Functioning of Commodities Market Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges	15
Unit V	Trading, Clearing and Settlement in Derivatives Markets Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John C.Hull Sankaranbasu	Options, Futures and other Derivatives	Pearson Education India 8 th edition	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Patric Boyale	Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps	Kindle	2018
2	R. Stafford Johnson	Derivatives Markets and Analysis	Wiley	2017
3	David H. Goldenberg	Derivatives Markets	Routledge, 1st Edition	2016
4	Michael Durbin	All About Derivatives	McGraw-Hill Professional Publishing/ Edition 2	2010
5	Aparna Bellur	Derivatives Market in India	ICFAI University Press	2009

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
Name : D. Divya Signature : DNF	Name : Dr.G.Akilandeswari Signature : 	Name: Mr.K.Srinivasan Signature :  K. SRINIVASAN, M.C.	Name: Dr.R.Manicka Chezian Signature : 

Co-ordinator
Curriculum Development Cell (C)
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 - Finance			Programme Title:	Bachelor of Commerce - Finance	
Course Code:	21UCF6E3			Title:	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75	Core Elective - III : / E-Commerce	Semester:	VI
					Credits:	5

Course Objective

To expose the students in IT with commerce and to provide knowledge on 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 concept of e-commerce and its advantage	K1
CO2	Understand the Different Business Models	K2
CO3	Apply the knowledge over Internet Infrastructure	K3
CO4	Analyze the E-Marketing and E-Payment System	K4
CO5	Evaluate the Legal framework of e-commerce and Cyber crime	K5

Mapping

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

H-High ;M-Medium;L -Low

Units	Content	Hrs
Unit I	Introduction to E-commerce -History of E-commerce -features of E-commerce technology -advantages, challenges in E-commerce -- E-com Vs E-Business -functions of E-Commerce – Ecommerce framework	15
Unit II	E-commerce business models-Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B), Business-to-Administration (B2A) and Consumer-to-Administration (C2A)- Transaction security – Firewalls and transaction security – requirements for transaction security	15
Unit III	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, requirements for Internet -The Advantages of Internet- Internet service provider – Types –World Wide Web- www technologies	15
Unit IV	E- Marketing & E- Payment system – E-Marketing channels – Advertising on Network- EDI architecture and Paper less Trading -Types of E- Payment system – Issues – Components of effective E -Payment system	15
Unit V	Legal Framework – Legal Framework for E-Commerce- Net threats – cyber laws – aims and features of cyber laws – Cyber crimes -Intelligent Web design	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Addison Wesley	Frontier of E-Commerce	Pearson publication	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	David Whiteley	E-commerce: Strategy, Technology and Applications	McGraw Hill Education	2017
2	Bharat Bhaskar	Electronic Commerce: Framework, Technology and Application	McGraw Hill Education	2017
3	PT Joseph	E-Commerce: An Indian Perspective	PHI Learning	2019
4	Greenstein, Feinman, ,	E-Commerce,	Tata McGraw Hill Publications	2001
5	Dennis P.Curtin	E-Commerce principles and Information technology	Tata Mc Graw Hill Publication	2004

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
Name : D. Divya Signature : Dmg	Name : Dr.G.Akilandeswari Signature : 	Name : Mr.K.Srinivasan Signature : 	Name : Dr.R.ManickaChezhian Signature : 

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

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

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF6E5			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75	Core elective -III Research Methodology	Semester:	VI
					Credits:	5

Course Objective

- To provide the students a strong base of research knowledge.
- To develop understanding of the basic framework of the research process and various research designs and techniques.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop understanding of the basic framework of research process.	K1
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process	K2
CO3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business/industry	K3
CO4	Develop to write the research report and research proposal.	K4
CO5	Apply a range of quantitative and qualitative research techniques to business and management problems/issues.	K4

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.	15
Unit II	Sampling – Methods of Sampling – Selecting a Method of Data Collection – Primary Data – Observation Method – Personal Interview – Telephone Interview – Mail Survey – Other methods – Tools for collection of Data – Questionnaire and Schedule – Secondary Data – Internal Sources and External Sources of Secondary Data.	16
Unit III	Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding – Classification – Tabulation – Graphs – Charts – Interpretations.	15
Unit IV	Report Writing – Layout – Contents of Report – Style of the report – Steps in Report writing – Forms of Reports. Mechanics of writing a Research Report	15
Unit V	Test of Significance – t Test – Large Sample and f Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test.	14
	Total Contact Hrs	75

Italics denotes self-study ;

Theory 80% Problem 20%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

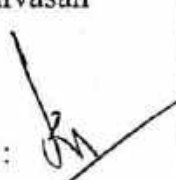
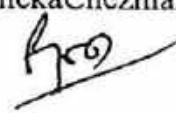
Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS & EDITION	YEAR OF PUBLICATION
1	S.P. Gupta	Statistical Methods	S.Chand & Sons Publisher, New Delhi.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS & EDITION	YEAR OF PUBLICATION
1	Cooper	Business Research Method	Tata McGraw Hill Publishing Company Limited, Noida, UP,	2013
2	J.K.Suchdeva,	Business Research Methodology	Himalaya Publishing House, Mumbai,	2015
3	R.S.N. Pillai & V. Bagavathi, "	Statistics	Himalaya Publishing House, Mumbai,	2010
4	C.R.Kothari	Research Methodology	New age International Publishers	2014
5	Wilkinson & Bhandekar,	Research Methodology in Social Sciences,	Himalaya Publishing House.	2019

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
Name : S. K. L. L. V. I. Z. H.	Name : Dr. G. Akilandeswari	Name: Mr. K. Srinivasan	Name: Dr. R. Manicka Chezian
Signature : S. K.	Signature : 	Signature : 	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 - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCE6A1			Title:	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-	Core-I- Intellectual property Rights	Semester:	VI
					Credits:	2

Course Objective

To introduce fundamental aspects of Intellectual property Rights to students and to disseminate knowledge on patents, trademarks, copyrights, Design, Geographical Indication (GI), Plant Variety and Layout and Design Protection.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries.	K1
CO2	Interpret the knowledge on patents and Rights and Duties.	K2
CO3	Disseminate knowledge on copyrights and its related rights and registration aspects	K3
CO4	Analyse the concept of trademarks and registration aspects	K4
CO5	Evaluate the concepts in Design, Geographical Indication (GI), Plant Variety and Layout Design Protection and their registration aspects	K5

Mapping

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

H-High ; M-Medium ; L-Low

Units	Content	Hrs
Unit I	Overview of Intellectual Property: Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights - Rationale for protection of IPR - Impact of IPR on development, health, Agriculture, and genetic resources. IPR in India – Genesis and Development - IPR in abroad.	
Unit II	Patents :Definition - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.	
Unit III	Copyrights : Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and license of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.	
Unit IV	Trademarks : Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board.	
Unit V	Design: Meaning and concept of novel and original - Procedure for registration. Geographical Indication (GI): Meaning and difference between GI and trademarks - Procedure for registration. Plant Variety Protection : Meaning and benefit sharing and farmers' rights – Procedure for registration. Layout Design Protection : Meaning – Procedure for registration.	
	Total Contact Hrs	

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda, K V	Intellectual Property Rights: Protection and Management.	IN: Cengage Learning India Private Limited.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, V K	Law relating to Intellectual Property Rights	IN: Lexis Nexis.	2017
2	B. Ramakrishna, H. S. Anil Kumar	Fundamentals of Intellectual Property Rights	Notion Press	2017
3	Virendra Kumar Ahuja	Intellectual Property Rights	LexisNexis	2015
4	Neeraj, P., &Khusdeep, D	Intellectual Property Rights	IN: PHI learning Private Limited	2014
5	D. L. Bosworth	Intellectual Property Rights	Elsevier Science	2014

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
Name : Dr. E. Renuka	Name : Dr. G. Akilandeswari	Name: Mr. K. Srinivasan	Name: Dr. R. ManickaChezhian
Signature : 	Signature : 	Signature : 	Signature : 

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

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

Programme Code:	B.com – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF6S1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	45	Skill based subject: II Project Management	Semester:	VI
					Credits:	3

Course Objective

To enable the students to prepare for a project report

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the small scale industries	K1
CO2	To understand plant location and factory design	K2
CO3	To apply project identification and selection	K3
CO4	To analyze project formulation and appraisal	K4
CO5	To Create Knowledge in Project Appraisal	K5

Mapping

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

H-High ; M-Medium ; L -Low

21UCF6S1

Units	Content	Hrs
Unit I	Project – Meaning – Project Identification – Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.	9
Unit II	Project Management – Introduction – Project Management Process – Project Management Stages – Project Integration Management – Project time Management - Project Quality Management - Project Risk Management.	9
Unit III	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax Concessions - Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory.	9
Unit IV	Project design – Project Document - Project Formulation – Stages in Project Formulation - Element of Project Formulation – Feasibility Analysis – Techno Economic analysis – Project Design and Network analysis- Input analysis – Financial Analysis – Cost benefit Analysis.	9
Unit V	Project Risk Management- Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.	9
	Total contact Hrs/Semester	45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SS Khanka	Entrepreneurship Development	S Chand & Co.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta CB & Khanka SS	Entrepreneurship & Small Business Management	S Chand & Co.	2017
2	Robert D Hisrich; Michael P Peters	Entrepreneurship	Boston, McGrawHill/Irwin	2017
3	Eric verzuh	Project Management	Wiley Publishers	2015
4	Viswanathan Murthy	Project Management	S. Chand	2018
5	Clifford F.Gray	Project Management	McGraw Hill Publishers	2014

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
Name : S. KOKILAVATHI	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature : S. K	Signature : [Signature]	Signature : [Signature]	Signature : [Signature]

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

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