97	B.Com (CA)	E-Commerce and Information Security	19UCC6E5	2019
98	B.Com (CA)	Advertising and Sales Promotion	19UCC6E6	2019
99	B.Com (E-Commerce)	Financial Accounting	19UEC101	2019
100	B.Com (E-Commerce)	Higher Financial Accounting	19UEC204	2019
101	B.Com (E-Commerce)	Corporate accounting	19UEC307	2019
102	B.Com (E-Commerce)	Higher Corporate accounting	19UEC411	2019
103	B.Com (E-Commerce)	Company law and secreterial practice	19UEC413	2019
104	B.Com (E-Commerce)	Cost accounting	19UEC515	2019
105	B.Com (E-Commerce)	Income tax	19UEC516	2019
106	B.Com (E-Commerce)	Imdirect taxation	19UEC620	2019
107	B.Com (E-Commerce)	Management accounting	19UEC619	2019
108	B.Com (E-Commerce)	Commercial law	19UEC206	2019
109	B.COM(FINANCE)	Core Elective I-Brand Management	19UCF5E2	2019
110	B.COM(FINANCE)	Core Elective II-Business Environment	19UCF6E4	2019
111	B.COM(FINANCE)	Core Elective III-Working capital management	19UCF6E6	2019
112	B.Com PA	CORE I : Financial Accounting	19UPA101	2019
113	B.Com PA	CORE III : Higher Financial Accounting	19UPA203	2019
114	B.Com PA	CORE V : Corporate Accounting	19 UPA 305	2019
115	B.Com PA	CORE X : Higher Corporate Accounting	19 UPA 410	2019
116	B.Com PA	Core XIV : Cost Accounting	19 UPA 514	2019
117	B.Com PA	Major ELECTIVE I: Principles of Insurance	19 UPA 5E2	2019
118	B.Com PA	Core XVI : Commerce Practical	19 UPA 516	2019
119	B.Com PA	Major ELECTIVE II : Investment Management	19 UPA 5E4	2019
120	B.Com PA	Core XVII : Management Accounting	19 UPA 617	2019
121	B.Com PA	Major ELECTIVE III: Case Analysis	19UPA 6E6	2019
122	B.Com BI	Fundamentals of Banking	19UBI3N2	2019

BOS Highlighted

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NALLAMUTHU GOUNDER POLLACHI MAHALINGAM COLLEGE

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Coimbatore

BOARD OF STUDIES IN

16.02.2019.

SL.NO	MEMBERS	SIGNATURE
1.	Dr. S. B. GAYATHRI (Chair-person)	S B [signature]
2.	Dr. CHELLASAMY Asst. Prof in Commerce Bharathiar University Coimbatore (University Nominee)	ABSENT
3.	Dr. T. M. HEMALATHA Asst. Prof & Head in Commerce Rathinam College of Arts & Science Coimbatore (Subject & Academic Expert)	T.M. [signature]
4.	CA. SHANKAR KRISHNASAMY Auditor, Pollachi (Industrial Expert)	[signature]
5.	Mr. L. BALAJI (Alumini)	Balaji. L
6.	Mr. D. RAJASEKARAN	[signature]
7.	MS. V. LATHA	[signature]
8.	MS. T. BHUVANESWARI	[signature]
9.	MS. B. SIVAKAVIN	B. [signature]

COMMERCE - PROFESSIONAL ACCOUNTING

SATURDAY - 10:00 A.M

MINUTES

The Board of Studies for B.com-PA held on 16.2.19 at 10:00 am in the department.

The syllabus for the 2019-22 was discussed for all the six semesters and the board resolved the following suggestions.

Six new Accountancy papers were introduced in six semesters namely 19UPA101 Financial Accounting in First Semester
19UPA203 - Higher Financial Accounting in second semester
19UPA305 - Corporate Accounting in third semester
19UPA410 - Higher corporate Accounting in fourth semester
19UPA514 - Cost Accounting in fifth semester
19UPA617 - Management Accounting in sixth semester

A new paper 19UPA516 Commerce practical introduced in fifth semester

19UPA5E2 - principles of insurance in V semester
19UPA5E4 - Investment Management in V semester
19UPA5E6 - Case analysis in VI semester were

introduced as optional Electives

SCHEME OF EXAMINATIONS

(Students admitted batch 2019-2022)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam			
				Hours	CIA	ESE	Total
		Semester – I					
I	19UTL101/ 19UHN101	Tamil / Hindi Paper – I	6	3	25	75	100
II	19UEN 101	English for Enrichment – I	5	3	25	75	100
III	19 UPA 101	CORE I : Financial Accounting	6	3	25	75	100
	19 UPA 102	CORE II : General Economics	5	3	25	75	100
	19 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	25	75	100
IV	19 UHR101	Human Rights in India	1	2	-	50	50
	19 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-
		Total	30		160	450	600
		Semester – II					
I	19UTL202/ 19UHN202	Tamil / Hindi Paper – II	6	3	25	75	100
II	19UEN 202	English for Enrichment – II	5	3	25	75	100
III	19UPA 203	CORE III : Higher Financial Accounting	6	3	25	75	100
	19 UPA 204	CORE IV : Commercial Law	5	3	25	75	100
	19 UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	25	75	100
IV	19 EVS 201	Environmental Studies	2	2	-	50	50
	19 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-
		Total	30		160	450	600

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Pollachi - 642 001, Coimbatore District.

	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
		Semester – III						
III	19 UPA 305	CORE V : Corporate Accounting	6	3	25	75	100	4
	19 UPA 306	CORE VI: Income Tax	5	3	25	75	100	4
	19 UPA 307	CORE VII: Company Law and Secretarial Practice	4	3	25	75	100	3
	19 UPA 308	CORE VIII : Modern Marketing	4	3	25	75	100	4
	19UPA 309	CORE IX : Business Management	4	3	25	75	100	3
	19 UPA 3A3	ALLIED III : Computer Applications – I; Programming Lab in MS Office	5*	3	40	60	100	4
IV	19 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	19 UPA 3N1 / 19 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing /Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
		Total	**30**		**190**	**510**	**700**	**25**
		Semester – IV						
III	19 UPA 410	CORE X : Higher Corporate Accounting	6	3	25	75	100	4
	19 UPA 411	CORE XI : : Industrial Law	5	3	25	75	100	4
	19 UPA 412	CORE XII : Financial Management	6	3	25	75	100	3
	19 UPA 413	CORE XIII: Indirect Taxation	6	3	25	75	100	4
	19 UPA 4A4	ALLIIED IV : Computer Applications – II Programming Lab in Tally	5*	3	40	60	100	4
IV	19 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	19 UPA4N3 / 19 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	19UNC401/ 19UNS402/ 19USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
		Total	**30**		**165**	**485**	**650**	**23**

Note: * 4 hours Lab and 1 hour theory

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Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
		Semester – V						
III	19 UPA 514	Core XIV : Cost Accounting	6	3	25	75	100	4
	19 UPA 515	Core XV : Executive Communication	6	3	25	75	100	4
	19 UPA 5E1/E2	Major ELECTIVE I: Banking Theory Law and Practice / Principles of Insurance	6	3	25	75	100	5
	19 UPA 516	Core XVI : Commerce Practical	5	3	25	75	100	3
	19 UPA 5E3/E4	Major ELECTIVE II : Operations Research / Investment Management	5	3	25	75	100	5
IV	19 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	19 UPA5S1/ 19 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	19GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
		Total	**30**		**160**	**500**	**650**	**26**
		Semester – VI						
III	19 UPA 617	Core XVII : Management Accounting	6	3	25	75	100	4
	19 UPA 618	Core XVIII : Strategic Management	5	3	25	75	100	3
	19 UPA 619	Core XIX : Information Technology & E-Security	5	3	25	75	100	3
	19 UPA 620	Core XX : Auditing and Assurance	6	3	25	75	100	4
	19 UPA 621	Core XXI : Human Resource Management	4	3	25	75	100	3
	19UPA 6E5/E6	Major ELECTIVE III: Practical Auditing** / Case Analysis	2	3	20	80	100	5
IV	19HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	19 UPA6S3/ 19 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
		Total	**30**		**170**	**530**	**700**	**25**
		Grand Total	**180**		**975**	**2925**	**3900**	**140**

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 101	Title	Batch	2019-2022
		Core I : FINANCIAL	Semester	I
Hrs/Week	6	ACCOUNTING	Credits	4

Objective

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

Outcomes (CO)

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

Syllabus

Unit I : Introduction to Accounting Cycle (15 hours)

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

Unit II : Depreciation Accounting (AS-06) and Single Entry System (15 hours)

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

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.

Unit III : Consignment Accounts (16 hours)

Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).

Unit IV: Joint Venture Account (AS-11) (16 hours)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept

Unit V: Royalty Accounting **(16 hours)**

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

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

- Italics denotes self study topics

Teaching Aids : Group discussions, Seminar , Assignment

Books for Study:

Dr.V.Radha revised edition (2016), Fianncial Accounting, Prasanna Publishers and Distributors

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13^{th} Revised Edition, New Delhi, Sultan Chand and Sons.

Books for Reference:

1. **Jain and Narang (2017),** Financial Accounting. Chennai, Kalyani Publishers.
2. **Vinayakam. N and Charumathi,B.** (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: D. Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 203	Title	Batch	2019-2022
		Core III: Higher Financial Accounting	Semester	II
Hrs/Week:	6		Credits	4

Objective

To familiarize the fundamental concepts of higher financial Accounting.

Outcomes (CO)

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

Syllabus

Unit-1: Admission and Retirement of Partner **(15 hours)**

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)

Unit-2: Death of a partner and Dissolution of firm **(15 hours)**

Death of a Partner - Executor's Account - Dissolution of firm

Unit-3: Insolvency of partner and Sale of firm **(15 hours)**

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company

Unit-4: Branch and Departmental accounts **(15 hours)**

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

Unit-5: Hire Purchase and Installment accounting **(15 hours)**

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession- Installment Accounting.

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

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Assignment, Seminar and Group Discussion

Books for Study:

Dr.V.Radha revised edition (2016), Fianncial Accounting, Prasanna Publishers and Distributors

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

Books for Reference:

1. **Reddy and Murthy (2017),** Financial Accounting, Chennai, Margham Publications .
2. **Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017),** Advanced Accountancy, New Delhi, S.Chand and Company.

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: S B Gayathri Signature: S B Gayathri	Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 305	Title	Batch	2019-2022
		Core V : Corporate Accounting	Semester	III
Hrs/Week	6		Credits	4

Objective

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

Outcomes (CO)

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

Syllabus

Unit-1: Share capital **(15 hours)**

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

Unit-2: Preference share and Debentures **(15 hours)**

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

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

Unit-3: Financial Statement of Companies **(16 hours)**

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

Unit-4: Valuation of Shares and Goodwill **(16 hours)**

Valuation of Shares – *Need* -- Methods of Valuing Shares.

Valuation of Goodwill – Need – Methods of Valuing Goodwill.

Unit-5: Liquidation of Companies **(16 hours)**

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.

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

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Group discussions, Assignment, Activity

Books for Study:

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

Books for Reference:

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. B. Sivakavin Signature: B. Sivakavin..	Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19UPA410	Title	Batch	2019-2022
		Core X : Higher Corporate Accounting	Semester	IV
Hrs/Week	6		Credits	4

Objective

To enable the students understand Higher Corporate Accounting System.

Outcomes(CO)

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

Syllabus

Unit-1: Amalgamation Absorption of companies **(15 hours)**

Accounting for Amalgamation (AS14) and Absorption of Companies.

Unit-2: Reconstruction of Companies **(15 hours)**

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

Unit-3: Banking Company Accounts (Banking Regulation Act 1949) **(16 hours)**

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

Unit-4: Insurance Company Accounts (IRDA Act 1999) **(16 hours)**

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.

Unit-5: Holding Company Accounts **(16 hours)**

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)

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

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Power Point Presentation, Assignment, Activity

Books for Study:

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting. Chennai, Margham Publications

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms. B. Sivakavin Signature: B. Sivi...	Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 514	Title	Batch	2019-2022
		Core XIV: Cost Accounting	Semester	V
Hrs/Week	6		Credits	4

Objective

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

Outcomes (CO)

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

Syllabus

Unit-1: Cost concepts **(16 hours)**

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

Unit-2: Material Control **(16 hours)**

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

Unit-3: Labour and Overheads **(16 hours)**

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.

Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 5E1	Title	Batch	2019-2022
		Major Elective I : Banking Theory Law and Practice	Semester	V
Hrs/Week	6		Credits	5

Objective

- To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- To provide exposure to the students with the latest developments in the banking field.

Outcomes (CO)

K1	CO1	To remember and evaluate the theories relating to banks.
K2	CO2	To understand the role of banking in the operation of business.
K3	CO3	To execute the banking laws relating to banking – customer relations
K4	CO4	To interpret the latest developments in banking field.

Syllabus

Unit-1(15 hours)

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development - Mutual funds

Unit-2(10 hours)

Functions of Central Bank – E-Banking: Internet banking (RTGS,NEFT & IMPS) - Mobile banking-*ATM*- Electronic funds transfer- Payment Gateway - Types of plastic money.

Unit-3(15 hours)

Definition of banker and customer – Legal relationship-General and special features-opening of new account –Procedure- closure of a bank account –Legal aspects-Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.

Unit-4(15 hours)

Payment of customer's Cheques- - duties and responsibilities of paying banker- precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker- duties – responsibilities- liabilities- precautions- statutory protection

Unit-5(10 hours)

Loans and advances- *Principles of sound lending*- types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods

Self study: *ATM, Principles of sound lending*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Varshney P.N (2006 ed), Banking Theory Law and Practice, Sultan chand and Sons, 21st Revised Edition

Books for Reference:

1. Dr.S.Gurusamy (2005), Banking theory and law practice, Vijay Nicole imprints (P) ltd.
2. Gordon and Natarajan (2003), Banking theory and Law Practice, Himalaya Publishing house, 17th revised edition, New Delhi.

Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: T. Bhuvaneswari Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

Dr. M. DURAIRAJU, M.Sc.,M.Phil.,B.Ed.,PGDCA,Ph.D.,
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Pollachi - 642 001

Dr. R.MUTHUKUMARAN
Controller of Examinations
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POLLACHI - 642 001

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 5E2	Title	Batch	2019-2022
Hrs/Week	6	Major Elective I : Principles of Insurance	Semester	V
			Credits	5

Objective

To expose the students to gain knowledge of insurance and to highlight the importance of insurance.

Outcomes (CO)

K1	CO1	To keep in mind the importance of Insurance Contract
K2	CO2	To understand the risk involved in Insurance
K3	CO3	To apply the Life insurance, Fire Insurance and Marine Insurance in day to day life
K4	CO4	To analyze the role of IRDA

Syllabus

Unit-1(15 hours)

Insurance – Meaning – Definition – Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance

Unit-2(10 hours)

Life Insurance– Types of Policy – Differences between Life Insurance and General Insurance – Insurer, Insured – Procedures for Taking Insurance Policy – Premium and Procedure for Claims – Surrender Value

Unit-3(15 hours)

Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause

Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – Marine Losses and Settlement of Claims.

Unit-4(15 hours)

Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management

Unit-5(10 hours)

Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – Privatization of Insurance – Insurance and Economic Development.

*Italics denotes self study

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Mishra, M.N. (2010) Principles and Practice of Insurance Sri vishnu Publication ,Chennai.

Books for Reference:

Dr. Verma, M.M and Agarwal. R.K.(2000)*Insurance.*

Dr. Kothari. (1998)*General Insurance.*

Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Rajasekaran. D Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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Programme code:	**B.Com PA**	**Programme Title :**	**B.Com (Professional Accounting)**	
Course Code:	**19 UPA 516**	**Title**	**Batch :**	2019-2022
		Core XVI : COMMERCE PRACTICAL	**Semester**	IV
Hrs/Week:	5		**Credits:**	3

Course Objective

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

Course Outcomes (CO)

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

LIST OF EXCERCISE

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

Total Contact hrs / Semester **26 hours**

I Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	60
Internal Assessment (Record Note)	40
Total	100

II Question paper pattern ESE:

- Separate written examination is conducted for Commerce Practical
- Duration of examination 3 hours
- Pattern of Questions

  Part A - 6*10 =60 (Six out of Eight)

  Max Marks : 60

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

Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Mr. D.Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

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<table>
<tr><td>Programme code</td><td>B.Com PA</td><td>Programme Title</td><td colspan="2">Bachelor of Commerce (Professional Accounting)</td></tr>
<tr><td>Course Code</td><td>19 UPA 5E3</td><td rowspan="2">Title
Major ELECTIVE II :
Operations Research</td><td>Batch</td><td>2019-2022</td></tr>
<tr><td rowspan="2">Hrs/Week</td><td rowspan="2">5</td><td>Semester</td><td>V</td></tr>
<tr><td></td><td>Credits</td><td>5</td></tr>
</table>

Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

Outcomes (CO)

K1	CO1	To keep in mind the problems that are provide solutions to the real life
K2	CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution
K3	CO3	To apply the various problems to the real life situations
K4	CO4	To review the aspects in operation research that are optimistic in all situation

Syllabus

Unit I (15 hours)

LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems (Simple Problems only)

Unit II (15 hours)

Transportation problem : Row Minimum – Column Minimum – NWC – *LCM* – VAM – U-V Method (Simple Problems only)

Unit III (16 hours)

Assignment Problems: Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method.

Sequence Problems : Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)

Unit IV (16 hours)

Network Scheduling by CPM/PERT : Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management.

Unit V (16 hours)

Game theory : Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.

Distribution of marks : Theory 20% and Problems 80%

Self Study: *Simulation advantages and disadvantage , LCM (Least cost Method)*

Teaching aids : Seminar ,Quiz, Assignment, Experience Discussion, Brain storming,

Books for Study:

Text Book: P.R. Vittal and V. Malini,(2014) " *Operations Research*". Margham Publications , Chennai

Books for Reference:

1. Kandi swarup, P.K. Gupta, Manmohan, " *Operations Research*", Sultan chand and sons, New Delhi
2. Kalavathi . " *Operations Research*", Vikas Publications House Pvt Ltd, New Delhi

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Mr. D. Rajasekaran	Name: Dr. S. B. Gayathri	Name: Dr. M. Durairaju	Name: Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 617	Title	Batch :	2019-2022
		Core XVII :	Semester	VI
Hrs/Week	6	Management Accounting	Credits:	4

Objective

To enlighten the students on the different concepts of management accounting

Outcomes (CO)

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

Syllabus

Unit-1: Basis of Management Accounting **(16 hours)**

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

Unit-2: Ratio analysis **(16 hours)**

Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

Unit-3: Funds Flow and Cash Flow Statement **(15 hours)**

Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03).

Unit-4: Budgetary Control **(15 hours)**

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.

Unit-5: Marginal Costing Techniques **(15 hours)**

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

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

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Group discussion, Assignment, Seminars

Books for Study:

Dr. Maheswari.S.N. (2017), Cost and Management Accounting", 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

1. Jain.S.P andNarang. K L (2017), Cost and Management Accounting, New Delhi , Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) "Management Accounting".13th Edition, New Delhi, Kalyani Publishers

Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms. B. Sivakavin	Name: Dr. S. B. Gayathri	Name: Dr. M. Durairaju	Name: Dr. R. Muthukumaran
Signature: B. Siva..	Signature: S B Gay	Signature:	Signature:

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)		
Course Code	19 UPA 6E5	Title	Batch	2019-2022	
		Major Elective III: Practical Auditing	Semester	VI	
Hrs/Week	2		Credits	5	

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training.

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

The students undergo the internship training in the auditor's office to get hands-on training. An internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test by conducting Viva-voce examination. The head of the department , External examiner and the respective guide of the student evaluate the student Performance. Weightage assigned for the subject is 100 and the distribution is given below:

Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Method : Power point Presentations, Group discussions, Experience Discussion, Activity

Mapping

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

S-Strong; H-High; M-Medium; L-Low

XIII

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: All Teachers Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Dr. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

Dr. M. DURAIRAJU, M.Sc.,M.Phil.,B.Ed.,PGDSC.,Ph.D.
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