

DEPARTMENT OF COMMERCE (FINANCE)

B.Com (Finance)

CHOICE BASED CREDIT SYSTEM

Scheme of Examination (With Effect from 2019 – 2022)

S. No.	Part	Subject Code	Title of the Paper	Hours of Instruction	Duration of Exam	Maximum Marks		Total	Credits
						Internal	External		
Semester – I									
1	I	19UTL101	Tamil / Hindi	6	3	25	75	100	3
2	II	19UEN101	English	5	3	25	75	100	3
3	III	19UCF101	Core- I - Financial Accounting	6	3	25	75	100	4
4		19UCF102	Core- II - Financial services	6	3	25	75	100	3
5		19UCF1A1	Allied –I Business Economics	5	3	25	75	100	5
6	IV	19UHR101	Human Rights	1	-	-	50	50	2
7		19HEC101	Yoga & Human Excellence - Personal values & Practical	1	2	25	25	50	1
8	V		Extension Activities –Annexure I	-	-	-	-	-	-
Total				30	-	150	450	600	21
Semester – II									
9	I	19UTL202	Tamil / Hindi	6	3	25	75	100	3
10	II	19UEN202	English	5	3	25	75	100	3
11	III	19UCF203	Core- III - Higher Financial Accounting	6	3	25	75	100	4
12		19UCF204	Core- IV - Business Management	5	3	25	75	100	3
13		19UCF2A2	Allied II : Office Automation	3	3	25	75	100	3
13		19UCF2A3	Allied II : Lab: Office Automation	2	3	20	30	50	2
14	IV	19EVS201	Environmental Studies	2	2	-	50	50	2
15		19HEC202	Yoga & Human Excellence – Family Values & Practical	1	2	25	25	50	1
16	V		Extension Activities - Annexure I	-	-	-	-	-	-
Total				30	-	170	480	650	21

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S. No.	Part	Subject code	Title of the Paper	Hours of Instruction	Duration of Exam	Maximum Marks		Total	Credits
						Internal	External		
Semester – III									
17	III	19UCF305	Core- V: Corporate Accounting	6	3	25	75	100	4
18		19UCF306	Core- VI:Commercial Law	5	3	25	75	100	4
19		19UCF307	CoreVII:Banking Law and Practice	6	3	25	75	100	3
20		19UCF308	Core- VIII:Principles of Marketing	5	3	25	75	100	3
21		19UCF3A4	Allied III : Business Mathematics	6	3	25	75	100	5
22	IV	19UCF3N1 19UCF3N2	Non Major Elective 1.Financial Markets 2.Financial Institutions and Management	1	2	-	50	50	2
23			Basic Tamil Paper II	-	-	-	-	-	2*
24	IV	19HEC303	Yoga & Human Excellence – professional values & Practical	1	2	25	25	50	1
25	V		Extension Activities - Annexure I	-	-	-	-	-	-
Total				30	-	150	450	600	22
Semester – IV									
26	III	19UCF409	Core- IX:Higher Corporate Accounting	6	3	25	75	100	4
27		19UCF410	Core- X:Company Law	5	3	25	75	100	3
28		19UCF411	Core- XI:Income Tax Law & Practice	6	3	25	75	100	4
29		19UCF412	Core- XII:Principles of Auditing	5	3	25	75	100	3
30		19UCF4A5	Allied IV : Business Statistics	6	3	25	75	100	5
31	IV	19UCF4N3 19UCF4N4	Non Major Elective 1.Online Trading 2.Financial Intermediaries	1	2	-	50	50	2
32			Basic Tamil paper II	-	-	-	-	-	2*
33	IV	19HEC404	Yoga & Human Excellence – social values & Practical	1	2	25	25	50	1
34	V		Extension Activities - Annexure I	-	-	-	50	50	1
Total				30	-	150	500	650	23

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S. No.	Part	Subject Code	Title of the Paper	Hours of Instruction	Duration of exam	Marks			Credits
						Internal	External	Total	
Semester - V									
35	III	19UCF513	Core XIII - Cost accounting	6	3	25	75	100	4
36		19UCF514	Core XIV - Principles of Insurance	5	3	25	75	100	3
37		19UCF515	Core XV - Executive Communication &Information security	5	3	25	75	100	3
38		19UCF516	Core XVI - Commerce Practical	2	3	20	30	50	2
39		19UCF517	Core XVII - Indirect Taxation	5	3	25	75	100	3
40		19UCF518	Core XVIII - Institutional Training	-	-	20	80	100	3
41		19UCF5E1 /E2	Core Elective I - Financial Management/ Brand Management	5	3	25	75	100	5
42	IV	19UCF5S1 19UCF5S2	Skill-Based Subject : 1.Fundamentals Of Entrepreneurship 2. Organisational Behavior	1	2	-	50	50	2
43		08GKLOL	General Awareness - Self Study	SS	2	-	50	50	2
44		19HEC505	Yoga & Human Excellence – National values & Practical	1	2	25	25	50	1
Total				30	-	190	610	800	28
Semester – VI									
45	III	19UCF619	Core XIX - Management Accounting	6	3	25	75	100	4
46		19UCF620	Core XX - Human Resource Management	5	3	25	75	100	3
47		19UCF621	Core XXI - Case Analysis	4	3	20	30	50	3
48		19UCF6E3 /E4	Core Elective II - Investment Management/ Business Environment	6	3	25	75	100	5
49		19UCF6E5 /E6	Core Elective III - Quantitative Techniques for Finance / Working capital Management	5	3	25	75	100	5
50		19UCF622	Programming Lab – TALLY	2	3	20	30	50	2
51	IV	19UCF6S3 19UCF6S4	Skill-Based Subject: 1. Project Management 2. Logistics Management	1	2	-	50	50	2
52		19HEC606	Yoga & Human Excellence – global values & Practical	1	2	25	25	50	1
Total				30	-	165	435	600	25
Grand Total				-	-	975	2925	3900	140

19UCF102

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	19UCF102	Title	Batch :	2019-2022
		Core-II- Financial Services	Semester	I
Hrs/Week:	6		Credits:	3

Course Objective

To describe the growth and functioning of financial service industry in India.

Course Outcomes (CO)

K1	CO1	To keep in mind the basic knowledge about new financial products available in the financial service industry and non banking finance companies.
K2	CO2	To get the idea about the primary and secondary markets and its operations.
K3	CO3	To execute the knowledge about the merchant bankers and their operations in financial service industry.
K4	CO4	To analyze the fundamentals of mutual funds and its importance and progress.

Syllabus

Unit	Content	Hrs
Unit I	Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services. Players in financial Service Sector – Challenges facing the Financial Service Sector- Non banking financial companies- Financial system in India.	16
Unit II	Primary Market - Money market- Components of Indian money Market-Reasons for poor performance of Indian market-Capital market – Instruments of issue – Players in the New Issue Market.	16
Unit III	Secondary market- Capital Market - Services of Stock exchange-listing-Criteria for listing- <i>Advantages of listing</i> -Drawbacks-SEBI – Functions – Objectives- Powers.	16
Unit IV	Merchant Banking – Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Operations of Merchant Bank (Diagram) – Progress of Merchant Banking in India.	15
Unit V	Mutual Funds – Meaning – Classification of Funds – <i>Importance of Mutual Funds</i> – Progress of Mutual Funds in India.	15
Total contact Hrs/Semester		78

**Italics* denotes self study

19UCF102

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

Books for Study:

- Khan. M.Y. (2010). *Financial Services*. Tata McGraw Hill Company: India. 4th Edition.

Books for Reference:

- Gordon &Natarajan. (2006). *Financial Services*. Himalaya Publishing House: 2nd Edition.
- Dr. Gurusamy S. (2001) *Essentials of Financial Services and Duties*. New Delhi: Tata McGraw Hill Company.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	M	S	H
CO2	H	M	S	S	H
CO3	M	S	H	M	S
CO4	S	H	M	S	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 : S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name :Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

19UCF308

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce - Finance	
Course Code:	19UCF308	Title	Batch :	2019-2022
		Core- VIII – Principles of Marketing	Semester	III
Hrs/Week:	5		Credits:	3

Course Objective

To enrich the students with the knowledge of Marketing

Course Outcomes (CO)

K1	CO1	To remember the modern marketing concepts
K2	CO2	To understand the importance of new product
K3	CO3	To apply knowledge in the preparation of advertisement
K4	CO4	To analyze the needs of retail marketing

Syllabus

Unit	Content	Hrs
Unit I	Market – Marketing & Selling – Meaning and Definition – Objectives and Importance of Marketing - Evolution of Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation - Basis – Criteria – Benefits.	13
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors affecting Choice of Distribution. Branding – Features – Types – Functions - Packaging – Features – Types – Advantages – <i>Brand Name and Trademark.</i>	13
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Pricing.	13
Unit IV	Promotion – Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Recruitment and Selection – Training of sales force - Advertising – Meaning – Objectives – Functions and Importance – Publicity – <i>Kinds of Media.</i>	13
Unit V	Retail Marketing – Methods – Problems – Rural Marketing – Meaning and Features – Consumerism – Meaning and Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act (1996)– Consumer Forum.	13
Total contact Hrs/Semester		65

**Italics denotes self study*

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

Books for Study:

- Pillai & Bagavathi.R.S.N. (2012). *Modern Marketing Principles and Practices*. New Delhi: Sultan Chand & Co Pvt. Ltd., 1st Edition.

Books for Reference:

- Philip Kotler.(2002). *Principles of Marketing*.New Delhi: Prentice Hall of India.
- William J Stanton.(2002). *Fundamentals of Marketing*.New Delhi:Tata McGraw Hill Publication,4th Edition.
- Dr.Rajan Nair.(2004).*Marketing*.New Delhi: Sultan Chand & Sons, 7th Revised Edition.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	M	S	H
CO2	S	H	M	S	M
CO3	H	M	S	H	S
CO4	M	S	H	S	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 : Dr.G.Akilandeswari	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

19UCF513

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	19UCF513	Title	Batch :	2019-2022
		Core - XIII- Cost accounting	Semester	V
Hrs/Week:	6		Credits:	4

Course Objective

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

Course 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	Content	Hrs
Unit I	Cost concepts Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation	16
Unit II	Material Control Materials – Levels of Inventory(AS-02) – EOQ – <i>Methods of Valuing Material Issues</i> –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	16
Unit III	Labour and Overheads Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads	16
Unit IV	Process Costing Process Costing – Features – <i>Comparison between Job Costing and Process Costing</i> – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	15
Unit V	Unit, Job, Batch and Transport Costing Unit Costing – Job Costing and Batch costing – Transport Costing.	15
Total contact Hrs/Semester		78

**Italics denotes self study*

19UCF513

Theory 20% Problems 80%

Group discussions, Seminar and Assignment

Books for Study:

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

Books for Reference:

- Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.
- Khan. M.Y and Jain. P.K,(2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	S	S	S	M	M
CO3	H	H	H	M	M
CO4	H	M	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 : Dr.G.Akilandeswari R.Amsaveni Signature :	Name :Dr.G.Akilandeswari Signature :	Name:Dr.M.Durairaju Signature :	Name: Dr.R.Muthukumaran Signature :