

NGM College

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

Department of Commerce Finance

Vision

- Making the students socially responsible citizens
- Enabling the students to become experts in finance

Mission

- Imparting ethical and moral values to students
- Continuously striving to offer latest knowledge in finance
- Inculcating the analytical spirit to solve complex financial issues.

UG DEPARTMENT OF COMMERCE (FINANCE)

(Changes followed from the Academic year 2018- 19 onwards)

Self – Study Topics

Two simple topics from each subject are selected as self – study and it is differentiated using Italic font type.

Conduct of tests for Internal Marks

- CIA – Pre –Model and Model Pattern changed into Test –I and Test – II Pattern
- Test – I : 50% of the portions or two and a half units
- Test – II : Remaining 50 % of the portions (or) remaining two and a half units

Tests & End of Semester Question Paper Pattern for Part I, II & III

For all Core Papers including Accountancy and Tax papers Maximum Marks: 75

Section A **(10 *1 = 10 Marks)**

Questions from 1 to 5 - Multiple Choice with 4 options (One Question from each unit)
Questions from 6 to 10 - Short Answer Type (One Question from each unit)

Section B **(5 * 5 = 25 Marks)**

Questions from 11 to 15 - Either or type (One Question from each unit)

Section C **(4 * 10 = 40 Marks)**

Questions from 16 to 21 - Four out of Six questions (16th question compulsory)

End of Semester Question Paper Pattern for Part IV

For all Part – IV Papers **Maximum Marks: 50**

Section A **(10 * 1 = 10 Marks)**

Questions from 1 to 5 - Multiple Choice with 4 options (One Question from each unit)
Questions 6 to 10 - Short Answers Type (One Question from each unit)

Section B **(5 * 8 = 40 Marks)**

Questions from 11 to 16 - Answer any five questions out of eight questions

Note:

- Communicative English and General Awareness papers include 60 % objective type of questions and 40% descriptive type questions
- GK 100 % objective type of questions (online exam)
- The marks and credits for extension activities are given by the concerned departments

HOD	CDC	COE
G. AKILANDESWARI	Dr. M. DURAIRAJU	Dr. R. MUTHUKUMARAN

DEPARTMENT OF COMMERCE (FINANCE)
B.Com (Finance)
CHOICE BASED CREDIT SYSTEM
Scheme of Examination (With Effect from 2018 – 2021)

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	18UTL101	Tamil / Hindi	6	3	25	75	100	3
2	II	18UEN101	English	5	3	25	75	100	3
3	III	18UCF101	Core- I - Financial Accounting	6	3	25	75	100	4
4	III	18UCF102	Core- II - Financial services	6	3	25	75	100	3
5	III	18UCF1A1	Allied –I Business Economics	5	3	25	75	100	5
6	IV	18UHR101	Human Rights	1	-	-	50	50	2
7	IV	18HEC101	Yoga & Human Excellence - Personal values & Practical	1	2	25	25	50	1
8	V		Extension Activities NSS/NCC/Sports and Games	-	-	-	-	-	-
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	150	450	600	21
Semester – II									
9	I	18UTL202	Tamil / Hindi	6	3	25	75	100	3
10	II	18UEN202	English	5	3	25	75	100	3
11	III	18UCF203	Core- III - Higher Financial Accounting	5	3	25	75	100	4
12	III	18UCF204	Core- IV - Business Management	5	3	25	75	100	3
13	III	18UCF2A2	Allied II : Office Automation	4	3	25	75	100	3
13	III	18UCF2A3	Allied II : Lab: Office Automation	2	3	20	30	50	2
14	IV	18EVS201	Environmental Studies	2	2	-	50	50	2
15	IV	18HEC202	Yoga & Human Excellence – Family Values & Practical	1	2	25	25	50	1
16	V		Extension Activities NSS/NCC/Sports and Games	-	-	-	-	-	-
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	170	480	650	21

DEPARTMENT OF COMMERCE (FINANCE)
B.Com. (Finance)
CHOICE BASED CREDIT SYSTEM
Scheme of Examination (With Effect from 2018– 2021)

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	18UCF305	Core- V: Corporate Accounting	6	3	25	75	100	4
18	III	18UCF306	Core- VI: Commercial Law	5	3	25	75	100	4
19	III	18UCF307	Core VII: Banking Law and Practice	6	3	25	75	100	3
20	III	18UCF308	Core- VIII: Principles of Marketing	5	3	25	75	100	3
21	III	18UCF3A4	Allied III : Business Mathematics	6	3	25	75	100	5
22	IV	18UCF3N1 18UCF3N2	Non Major Elective 1. Financial Markets 2. Financial Institutions and Management	1	2	-	50	50	2
23			Basic Tamil Paper II	-	-	-	-	-	2*
24	IV	18HEC303	Yoga & Human Excellence – professional values & Practical	1	2	25	25	50	1
25	V		Extension Activities NSS/NCC/ Sports and Games	-	-	-	-	-	-
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	150	450	600	22
Semester – IV									
26	III	18UCF409	Core- IX: Higher Corporate Accounting	6	3	25	75	100	4
27	III	18UCF410	Core- X: Company Law	5	3	25	75	100	3
28	III	18UCF411	Core- XI: Income Tax Law & Practice	6	3	25	75	100	4
29	III	18UCF412	Core- XII: Principles of Auditing	5	3	25	75	100	3
30	III	18UCF4A5	Allied IV : Business Statistics	6	3	25	75	100	5
31	IV	18UCF4N3 18UCF4N4	Non Major Elective 1. Online Trading 2. Financial Intermediaries	1	2	-	50	50	2
32	V		Basic Tamil paper II	-	-	-	-	-	2*
33	IV	18HEC404	Yoga & Human Excellence – social values & Practical	1	2	25	25	50	1
34	V	18UNC401/ 18UNS402/ 18USG403	Extension Activities NCC/ NSS/ Sports and Games	-	-	-	50	50	1
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	150	500	650	23

DEPARTMENT OF COMMERCE (FINANCE)
B.Com (Finance)
CHOICE BASED CREDIT SYSTEM
Scheme of Examination (With Effect from 2018 – 2021)

S. No.	Part	Subject Code	Title of the Paper	Hours of Instruction	Duration of exam	Marks			Credits
						Internal	External	Total	
Semester - V									
35	III	18UCF513	Core XIII - Cost accounting	6	3	25	75	100	4
36	III	18UCF514	Core XIV - Principles of Insurance	5	3	25	75	100	3
37	III	18UCF515	Core XV - Executive Communication & Information security	5	3	25	75	100	3
38	III	18UCF516	Core XVI - Commerce Practical	2	3	20	30	50	2
39	III	18UCF517	Core XVII - Indirect Taxation	5	3	25	75	100	3
40	III	18UCF518	Core XVIII - Institutional Training	-	-	20	80	100	3
41	III	18UCF519	Core Elective I - Financial Management	5	3	25	75	100	5
42	IV	18UCF5S1 18UCF5S2	Skill-Based Subject : 1. Fundamentals Of Entrepreneurship 2. Organisational Behavior	1	2	-	50	50	2
43	IV	08GKLOL	General Awareness - Self Study	SS	2	-	50	50	2
44	IV	18HEC505	Yoga & Human Excellence – National values & Practical	1	2	25	25	50	1
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	190	610	800	28
Semester – VI									
45	III	18UCF620	Core XIX - Management Accounting	6	3	25	75	100	4
46	III	18UCF621	Core XX - Human Resource Management	5	3	25	75	100	3
47	III	18UCF622	Core XXI - Case Analysis	4	3	20	30	50	3
48	III	18UCF623	Core Elective II - Investment Management	6	3	25	75	100	5
49	III	18UCF624	Core Elective III - Quantitative Techniques for Finance	5	3	25	75	100	5
50	III	18UCF625	Programming Lab – TALLY	2	3	20	30	50	2
51	IV	18UCF6S3 18UCF6S4	Skill-Based Subject: 1. Project Management 2. Logistics Management	1	2	-	50	50	2
52	IV	18HEC606	Yoga & Human Excellence – global values & Practical	1	2	25	25	50	1
			Soft Skill-APD	-	-	-	-	-	-
Total				30	-	165	435	600	25
Grand Total				-	-	975	2925	3900	140

III
Bloom's Taxonomy Based Assessment Pattern

K1-Remember ;**K2**- Understanding ; **K3**- Apply ; **K4**-Analyze ; **K5**- Evaluate

1. Part I, II & III - - Theory: 75 Marks

(i) TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	75
K2	B (Either or pattern)	5x5=25	Short Answers	
K3&K4	C(Answer 4 out of 6)	4x10=40	Descriptive/ Detailed	

2. Part IV - -Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	50
K2, K3 & K4	B (Answer 5 out of 8)	5 x 8 =40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Total
K3	Practicals & Record work	60	100
K4		40	
K5			

Programme Outcomes

PO1. To provide conceptual knowledge and application skills in the domain of Commerce

PO2. To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business establishment effectively

Programme Specific Outcomes

- PSO1** To develop in-depth knowledge and broad understanding in the field of accounting and finance.
- PSO2** To equip the students with technological skills and enrich knowledge in the field of management and laws of business.
- PSO3** To understand required mathematical, analytical and statistical tools for finance and accounting analysis.
- PSO4** Develop an understanding of various commerce functions and ethical decisions based on thorough knowledge of commerce concepts.
- PSO5** To develop effective business communication skills among the students with the know-how of operating successfully in a continuously changing business environment.

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF101	Title	Batch :	2018-2021
		Core-1- Financial Accounting	Semester	I
Hrs/Week:	6		Credits:	4

Course Objective

To bring into the lime-light the students' aptitude about Accounting

Course Outcomes (CO)

K1	CO1	To recollect accounting Concepts and Conventions
K2	CO2	To understand the methods of Depreciation
K3	CO3	To apply methods of single entry and Hire Purchase and Installment system
K4	CO4	To analyse the concept of royalty

Syllabus

Unit	Content	Hrs
Unit I	Accounting – Definition – Concepts and Conventions – Journal – Ledger – Subsidiary books – <i>Trial Balance</i> - Final Accounts of a Sole Trader (Simple Problems).	16
Unit II	Depreciation Accounting – Features – Depreciation Vs Fluctuation – Methods – Merits and Demerits – Causes – Straight Line and Diminishing Balance Method – Annuity Method-Insurance policy Method	16
Unit III	Single Entry – <i>Meaning and Salient Features</i> – Statement of Affairs Method – Conversion Method.	15
Unit IV	Hire Purchase and Installment – Differences - Hire purchase Accounting – Default and Repossession.	15
Unit V	Royalty Accounting (Excluding sub – lease)-Meaning- Definition	16
Total contact Hrs/Semester		78

**Italics denotes self study*

Theory: 20%

Problem: 80%

Seminar ,Quiz, Assignment

Books for Study:

- Reddy,T.S and Murthy,A. (2009). *Financial Accounting*. Chennai: Margham Publications.

Books for Reference:

- Vinayakam, N &Charumathi, B. (2008). *Financial Accounting*. New Delhi: S Chand Co. & Ltd.
- Jain &Narang. (2010). *Advanced Accounting*. New Delhi: Kalyani Publications.
- Dr. Arulanandam, M.A. & Dr. Raman, S. (2003). *Advanced Accounts*. New Delhi: Himalaya Publications.
- Shukla, M.C. &Grewal, T.S. & Gupta, S.L. (2009). *Advanced Accountancy*. New Delhi: S Chand Co. & Ltd.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF102	Title	Batch :	2018-2021
		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

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 :	Name : G. Akilandeswari	Name : Dr. M.Durairaju	Name : Dr. R. Muthukumar
Signature :	Signature :	Signature :	Signature :

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF1A1	Title	Batch:	2018-2021
		Allied-I Business Economics	Semester	I
Hrs/Week:	5		Credits:	5

Course Objective

The course is designed for students to examine the importance and application of economic analysis to business decision making

Course Outcomes (CO)

K1	CO1	To remember the economic concepts and approaches.
K2	CO2	To get the idea of demand and supply.
K3	CO3	To implement the cost and revenue concepts.
K4	CO4	To analyze the market structure.

Syllabus

Unit	Content	Hrs
Unit I	Business Economics – Meaning - Definition - Approaches of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.	13
Unit II	Law of Demand - Determinants of Demand - Demand Distinctions - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement –Exceptions to Law of Demand.	13
Unit III	Law of Supply – Elasticity of Supply – Meaning – <i>Types</i> – Causes – Indifference Curve.	13
Unit IV	Cost and Revenue Concepts – Cost - Output Relationship - Production Function - Isoquants - Law of Variable Proportions - Returns to Scale.	13
Unit V	Market Structure – Perfect and Imperfect Competition – <i>Features</i> – Monopoly, Oligopoly, Duopoly & Monopolistic Competition - Price Determination under Perfect Market.	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
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Books for Study:

- Ahuja, H.L. (2009). *Business Economics*. New Delhi: Sultan Chand & Co..

Books for Reference:

- Dr. Sankaran, S. (1997) *Business Economics*. Chennai: Margham Publications.
- Sundharam, K.P.M. & Sundharam, E.N. (2007) *Business Economics*. New Delhi: Sultan Chand & Co.
- Reddy, P.N. and Appanniah, H.R.(2003) *Principles of Business Economics*. New Delhi: Sultan Chand & Co.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce Finance	
Course code:	18UCF203	Title	Batch:	2018- 2021
		Core- III - Higher Financial Accounting	Semester:	II
Hrs / Week:	5		Credits:	4

Course Objective

To expose to the students on accounting procedure of partnership firms and some allied aspects of accounting.

Course Outcomes (CO)

K1	CO1	To remember the basic concepts of Partnership Accounting.
K2	CO2	To understand the accounting treatment followed in case of admission, retirement and death of a partner.
K3	CO3	To apply the accounting practices in insolvency of partners.
K4	CO4	To interpret the information in dissolution of firm.

Syllabus

Unit	Content	Hrs
Unit I	Partnership Accounting – Introduction - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments.	13
Unit II	Retirement of a Partner- Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – <i>Adjustment of Goodwill</i> (Through Capital Account Only) - Settlement of Accounts to Retiring Partner – Death of a Partner – Executor’s Account.	13
Unit III	Dissolution – Dissolution of Firm & Individual - Insolvency of Partner – Rule in Garner Vs Murray	13
Unit IV	Insolvency of all Partners - Deficiency Account - Piecemeal Distribution (Proportionate Capital Method Only).	13
Unit V	Insolvency of Individuals – Preparation of Statement of Affairs and Deficiency Account- <i>Inflation Accounting</i> (theory only), Limited Liability Partnership (Theory only)	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Theory 20%

Problem 80%

Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Books for Study:

- Reddy, T.S and Murthy, A. (2005) *Financial Accounting*. Chennai: Margham Publications.

Books for Reference :

- Jain and Narang. (2010). *Advanced Accountancy*. New Delhi: Kalyani Publishers.
- Dr. Arulanandam, M.A & Dr. Raman, K.S. (2003). *Advanced Accounts*. New Delhi: Himalaya Publications.
- Shukla M.C, Grewal T.S. & Gupta S.L. (2009). *Advanced Accountancy*. New Delhi: Sultan Chand & Co.

Mapping

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

Programme code:	B.com -Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF204	Title	Batch :	2018-2021
		Core-IV- Business Management	Semester	II
Hrs/Week:	5		Credits:	3

Course Objective

To make the students to understand the conceptual frame work of business management.

Course Outcomes (CO)

K1	CO1	To Recollect knowledge about Scientific Management, Principles of Management and MBO,MBE
K2	CO2	To understand the area of planning and Decision making.
K3	CO3	To implement the things related to Principles of sound organization and Span of Control.
K4	CO4	To analyze and give ideas about the function of staffing, theories of motivation and control

Syllabus

Unit	Content	Hrs
Unit I	Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management - PODSCORP – Fayol’s Principles of Management – <i>Management by Objectives (MBO)</i> – Management by Exception (MBE).	13
Unit II	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.	13
Unit III	Organisation – Meaning and Definition – Formal and Informal Organisation - Importance – Principles of Sound Organisation – Key elements of Organisation Process -Departmentation - Delegation and Decentralization - Line, Functional and Staff Organisation – Span of Control.	13
Unit IV	Staffing – Functions of Staffing – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Herzberg Theories - Leadership – Types – <i>Qualities of a Good Leader</i> .	13
Unit V	Control – Need and Significance of Control - Process of Control – Techniques of Control.	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:

- Dr.Gupta, C.B. (2006). *Business Management*. New Delhi: Sultan Chand & Sons.

Books for Reference:

- Tripathi, P.C. and Reddy, P.N. (2000)*Principles of Management*. New Delhi : Tata McGraw Hill Publishing Company Ltd.
- Dr. Prasad, L.M.(2005) *Principles and Practice of Management*. New Delhi: Sultan Chand and Sons.
- Ramasamy, T. (2006). *Principles of Management*. New Delhi: Himalaya Publishing House.
- Jayashankar, J. (2005)*Principles of Management*. Chennai: Margham Publications.
- DinakarPagare. (2006). *Business Management*. New Delhi: Sultan Chand and Sons.

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF2A2	Title	Batch :	2018-2021
Hrs/Week:	4	Allied II – Office Automation	Semester	II
			Credits:	3

Course Objective

To expose the students about the applications of computer in business

Course Outcomes (CO)

K1	CO1	To keep in mind the basic concepts of computer
K2	CO2	To understand the applications of Ms office
K3	CO3	To execute knowledge in the area of Ms office
K4	CO4	To review the things in applying Ms office in various fields

Syllabus

Unit	Content	Hrs
Unit I	Computer – Characteristics of Computers – Software and Hardware – Operating Systems – Types of Operating System – Windows - Features - Desktop – My Computer - Mouse – Keyboard – Internet Explorer – Recycle Bin – My Documents – Printer – Shut Down	10
Unit II	MS Word - Word Processor – Creating a Document – Editing a Document – Move and Copy a Text – Finding and Replacing a Text – Header and Footer - Formatting Text and Paragraph – Bullets and Numbering – Spelling and Grammar – Mail merge – File Export and Import. – Templates – Table creation	11
Unit III	Excel - Worksheet - Moving and Copying, Inserting and Deleting Rows and Columns – Creating Charts –Functions : Date and Time, Mathematical and Statistics - Formatting a Cell – Conditional Formatting – Sort – Filter – Auto Filter – <i>Advanced Filter</i>	11
Unit IV	PowerPoint –Power point Presentation – Different Views of PowerPoint - Running a Slide Show – Custom Animation and Sound - <i>Automation of Presentations</i>	10
Unit V	Access – Databases and Tables – Creating tables for storing data – Relationship between tables – Selection with Queries – Building user interface with Forms – Displaying data with reports.	10
Total contact Hrs/Semester		52

**Italics* denotes self study

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity
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Books for Study:

- R.K. (2008). *PC Software for Windows Made Simple*. New Delhi: Tata McGraw Hill Publishing co. Ltd.

Books for Reference:

- Russell Stultz, A. (2000)*Learn Microsoft Office*.
- Sanjay Saxeena. (2002).*MS Office 2000*. New Delhi: Kalyani publication

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF2A3	Title	Batch :	2018-2021
		Allied II – Lab Office Automation	Semester	II
Hrs/Week:	2		Credits:	2

Course Objective

To provide practical exposure to students on Office Automation Practices

Course Outcomes (CO)

K3	CO3	To apply the practical knowledge in Ms office
K4	CO4	To estimate bills.
K5	CO5	To Verify the results.

Syllabus

	Exercise	Hrs
MS WORD	<ol style="list-style-type: none"> 1. Formatting Text 2. Table Creation 3. Time Table & Pivot Table 4. Newspaper First Page 5. Mail Merge 6. Template 	26
MS EXCEL	<ol style="list-style-type: none"> 1. Invoice Preparation 2. Salary Bill Creation 3. Inventory List Creation 4. Student Result Analysis using Chart 	
MS POWERPOINT	<ol style="list-style-type: none"> 1. Slide Presentation about a New Car 2. Graphics in Slide 	
MS ACCESS	<ol style="list-style-type: none"> 1. Creation of Tables (a) Student Personal Details (b) Student Mark List 2. Queries using “Order by” 3. Form Creation 4. Report Generation 	
Total contact Hrs/Semester		26
Allocation of Marks	Practical: 50 Marks	

PowerPoint Presentations, Assignment

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF305	Title	Batch :	2018-2021
		Core-V- Corporate Accounting	Semester	III
Hrs/Week:	6		Credits:	4

Course Objective

To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.

Course Outcomes (CO)

K1	CO1	To Keep in mind the kinds of issue, forfeiture and reissue of shares.
K2	CO2	To get the idea about issue of Debentures, Redemption of Debentures and Preference Shares.
K3	CO3	To Execute the ideas in the area of final accounts of companies and Valuation of Goodwill
K4	CO4	To interpret the results relating to Liquidation of companies

Syllabus

Unit	Content	Hrs
Unit I	Issue of shares at Par-Premium-Discount –Share Forfeiture and Reissue-Full and partial Reissue- Surrender of Shares- <i>Rights issue</i> .	16
Unit II	Debentures-Issue-Redemption(Sinking fund Method only)- Debentures Vs Shares- Shares Vs Stock -Redemption of Preference Shares	15
Unit III	Final Accounts of Companies-Vertical and horizontal format-Calculation of managerial Remuneration.	16
Unit IV	Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.	16
Unit V	Liquidation of Companies-Liquidator- <i>Duties and Powers</i> -Liquidator’s final Statement of Accounts -Preparation of Statement of Affairs – Surplus and Deficiency Account.	15
	Total contact Hrs/Semester	78

**Italics* denotes self study

Theory 20% Problem 80%

Group discussions, Seminar , Assignment,

Books for Study:

- Reddy and Murthy. (2005) *Financial Accounting*. Chennai: Margham Publications.

Books for Reference:

- Dr. Arulanandam, M.A. &Dr.Raman, K.S. (2003).*Corporate accounts*.New Delhi: Himalaya Publications.
- Gupta R.L. &Radhaswamy M..(2006).*Corporate accounts, theory methods and application*. New Delhi: Sultan Chand & Co., -13th Revised Editions.
- Shukla M.C, Grewal T.S. & Gupta S.L. (2009).*Advanced Accountancy*. New Delhi: Sultan Chand & Co.
- Reddy and Murthy. (2005) *Financial Accounting*. Chennai: Margham Publications.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce – Finance	
Course code:	18UCF306	Title	Batch:	2018- 2021
		Core- VI -	Semester:	III
Hrs / Week:	5	Commercial Law	Credits:	4

Course Objective

To make the students understand the fundamentals of laws relating to commercial activities.

Course Outcomes (CO)

K1	CO1	To remember the laws relating to contract and sale of goods.
K2	CO2	To get an idea of essentials of contract.
K3	CO3	To implement the knowledge in bailment, guarantee, pledge, indemnity of contract.
K4	CO4	To evaluate the contract of agency.

Syllabus

Unit	Content	Hrs
Unit I	Indian Contract Act 1872 –Contract – Definition – Classification of Contract- Essentials Elements of a Valid Contract – Offer and Acceptance – Legal rules for Offer and Acceptance – Revocation of Offer and Acceptance	13
Unit II	Consideration – Definition – Legal rules of Valid Consideration – Stranger to Contract – No Consideration No Contract – Exceptions - Capacity to Contract – Minor, Unsound Mind and Persons disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation-Quantum Meruit-Contingent-Wagering Contract-Quasi Contract	13
Unit III	Contract of Indemnity – <i>Essentials</i> – Contracts of Guarantee – Essentials – Kinds - Rights of Surety – Discharge of Surety - Contract of Bailment – Requisites of Bailment – Classification – Rights and Duties of Bailor and Bailee - Pledge – Difference between Pledge and Bailment – Rights and Duties of Pawnor and Pawnee.	13
Unit IV	Sale of goods – Definition of Sale– Agreement to Sell – Distinction between sale and Agreement to Sell – condition and warranties–Doctrine of Caveat Emptor- Rights and duties of buyer – rights of unpaid seller– rights against goods and buyer – lien-General lien-Particular lien- stoppage in transit– Auction sale - Norms	13
Unit V	Contract of Agency – Definition of Agent and Principal – Creation of Agency – Classification of Agent – Rights and <i>Duties of an Agent</i> - Relations of Principal and Agent — Liability of an Agent - Termination of Agency	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Powerpoint Presentations, Group discussions, Seminars, Quiz, Assignment , Experience Discussion, Brain Storming Activity, Case Study

Books for Study:

- Kapoor, N.D. (2005) *Business Law*. New Delhi: Sultan Chand & Co.

Books for Reference :

- Pillai R.S.N and Bhagavathi. (2010). *Business Law*. New Delhi: Sultan Chand & Co.
- Arunkumarsen, (2002). *Business Law*. world press limited, Kolkata.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce - Finance	
Course Code:	18UCF307	Title	Batch :	2018-2021
Hrs/Week:	6	Core - VII -Banking Law and practice	Semester	III
			Credits:	3

Course Objective

To enrich, enlighten and embellish the student's knowledge about the ingredients of the banking sector.

Course Outcomes (CO)

K1	CO1	To remember Banking System in India
K2	CO2	To understand the Types and relationship of customer and banker
K3	CO3	To execute Techniques of Credit Creation
K4	CO4	To evaluate the negotiable instruments and E-Banking transactions

Syllabus

Unit	Content	Hrs
Unit I	Banking System in India- Evolution – Indigenous Bankers – Commercial Banks-State Bank Of India –Regional Rural Banks – Development Banks – Industrial Development Banks of India-NABARD(National bank for agricultural and rural development) – National Housing Bank - <i>Nature and Functions</i> – RBI – Functions- Methods of Credit Control	16
Unit II	Banking- Meaning Definition- Banker- Customer-types of customer - Relationship between banker and customer – Rights of Banker – obligation of banker and customer.	15
Unit III	Deposits-Loans - Types- Principles of Sound Lending – Credit Creation – Techniques of Credit Creation – Limitations of Credit Creation.	15
Unit IV	Negotiable Instruments – Definition – Characteristics – Classification of Negotiable Instruments – Cheque – Definition – Features – Bill of Exchange – Features – Crossing – Types of Crossing - Endorsement – Definition – Significance – Kinds of Endorsement.	16
Unit V	E- Banking-Tele Banking-Mobile Banking-Net Banking-ATM Card- <i>Traditional Banking Vs. E – Banking</i> – Facets of E- Banking – E- Banking Transactions - Models for E- Banking – Advantages and Constraints in E-Banking – Payment Banks-RTGS-NEFT-Operations.	16
	Total contact Hrs/Semester	78

**Italics* denotes self study

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

Books for Study:

- Gordan and Natarajan. (2006). *Banking Theory Law and Practice*. New Delhi: Himalaya Publishing House.

Books for Reference:

- Sundharam&Varshney. (2005). *Banking Theory Law and Practice*. New Delhi: Sultan Chand & Sons.
- Gordon& Gupta. (2006) .Banking theory. New Delhi: Sultan Chand & Sons

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce - Finance	
Course Code:	18UCF308	Title	Batch :	2018-2021
Hrs/Week:	5	Core- VIII – Principles of Marketing	Semester	III
			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 :	Name : G. Akilandeswari	Name : Dr. M.Durairaju	Name : Dr. R. Muthukumaran
Signature :	Signature :	Signature :	Signature :

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF3A4	Title	Batch:	2018-2021
		Allied-III Business Mathematics	Semester	III
Hrs/Week:	6		Credits:	5

Course Objective

To enable the students to apply Mathematical Knowledge to Business Problems

Course Outcomes (CO)

K1	CO1	To recollect the concepts of interest and related terms.
K2	CO2	To understand the set Operations and Laws.
K3	CO3	To execute the knowledge of Matrix.
K4	CO4	To interpret the knowledge of Differentiation and Integration.

Syllabus

Unit	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest — Annuities – Present Value – Bills Discounting.	15
Unit II	Sets – Methods of Description of Sets– Types of Sets – Venn Diagram – <i>Set Operations</i> – Laws & Properties of Sets – Series - Arithmetic Progression - Geometric Progression.	15
Unit III	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix - Determinants and Solution of simultaneous linear equations.	16
Unit IV	Differentiation – Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a Function Rule. Logarithmic Differentiation – <i>Derivative</i> – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L’s Hospital Rule.	16
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Theory 20%

Problem 80%

Books for Study:

- Navanitham, P.A. (2013). *Business Mathematics and Statistics*. Trichy1: Jai Publisher.

Books for Reference:

- Sundaresan, V and Jayaseelan.S.D (2006). *Introduction to Business Mathematics*. New Delhi: Sultan Chand Co. & Ltd.
- Sanchetti, D.C. and Kapoor, V.K. (1994).*Business Mathematics*. New Delhi: Sultan Chand Co., & Ltd.
- Ranganath, G.K, Sampangiram, C.S. and Rajan, Y. (2006). *A text Book of Business Mathematics*. New Delhi: Himalaya Publishing House.

Mapping

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

Programme code:	B.Com -Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF3N1	Title	Batch :	2018-2021
Hrs/Week:	1	Non Major Elective I: Financial Markets	Semester	III
			Credits:	2

Course Objective

This paper aims at imparting basic knowledge about financial markets

Course Outcomes (CO)

K1	CO1	To recollect Financial system in India
K2	CO2	To understand the Financial Market
K3	CO3	To implement both primary and secondary market services
K4	CO4	To analyze the objectives of SEBI

Syllabus

Unit	Content	Hrs
Unit I	Financial system in India - Functions of financial system- Financial concepts- <i>Financial assets</i> -Financial intermediaries.	3
Unit II	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities- <i>Government Securities Market</i> - Long term loans market.	3
Unit III	Primary market-meaning-functions- classification.	2
Unit IV	Secondary market-Introduction-Services of Stock Exchange- Traditional structure of stock exchange.	2
Unit V	SEBI-objectives-functions-powers - FII's-Bonus issue- underwriters.	3
Total contact Hrs/Semester		13

**Italics denotes self study*

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Case study.
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Books for Study:

- Gordon.E&Natarajan.K,(2003). *Financial Markets & Services*. Mumbai: Himalaya Publishing House.

Books for Reference:

- M.Y.Khan .(2000).Financial Services. Mumbai: Himalaya Publishing House.
- .B.Santhanam.(2001).FinancialServices: Mumbai: Himalaya Publishing House.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF3N2	Title	Batch :	2018-2021
		Non Major Elective II: Financial Institutions and Management	Semester	III
Hrs/Week:	1		Credits:	2

Course Objective

To describe the functions of financial Institutions in India.

Course Outcomes (CO)

K1	CO1	To recollect the Financial Institutions
K2	CO2	To understand the Risks of financial institutions
K3	CO3	To implement Risk management and Powers and duties of financial institutions
K4	CO4	To analyze Depository System in India

Syllabus

Unit	Content	Hrs
Unit I	Financial Institutions – Meaning – Kinds – Depository institutions- Insurance- <i>Finance companies</i> -Mutual funds	3
Unit II	Risks of financial institutions- Market risk –credit risk- Internal rate risk	3
Unit III	Risk management- <i>Liability and liquidity management</i> - Capital adequacy	2
Unit IV	Powers and duties of financial institutions- general powers- Deposits - Prohibitions	2
Unit V	Depository System- Meaning-Definition-Objectives-Depository process-Depository System in India	3
Total contact Hrs/Semester		13

**Italics* denotes self study

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Case study.
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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. (2002) *Essentials of Financial Services and Duties*. New Delhi: Tata McGraw Hill Company.

Mapping

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

Programme code:	B.COM - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF409	Title	Batch :	2018-2021
Hrs/Week:	6	Core- IX - Higher corporate accounting	Semester	IV
			Credits:	4

Course Objective

To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provision of the Companies Act

Course Outcomes (CO)

K1	CO1	To keep in mind the Amalgamation and absorption
K2	CO2	To understand the types of reconstruction of companies
K3	CO3	To implement the new format of banking company accounts
K4	CO4	To review the Insurance Company accounts and Holding Company Accounts

Syllabus

Unit	Content	Hrs
Unit I	Purchase Consideration-Types - Lump sum method-Net Asset method-Net payment method-Intrinsic value method-Amalgamation in the Nature of purchase – Absorption	16
Unit II	Reconstruction of Companies - External and Internal Reconstruction.	16
Unit III	Banking Company Accounts - Rebate on Bills Discounted - Classification of Advances - Classification of Investments - Preparation of Profit and Loss Account and Balance Sheet.	15
Unit IV	Insurance Company accounts: A. Life Insurance - <i>Importance</i> – Revenue Account – Valuation Balance Sheet – Balance Sheet B. General Insurance –Fire, Marine – Revenue Account – Balance Sheet.	15
Unit V	Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority interest, Capital and Revenue Profit, Cost of Control, <i>Revaluation of Assets</i> , Unrealized Profit, Bonus issue and payment of dividend (Excluding Inter Company Holdings),Difference between Holding company and Subsidiary company.	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Theory 20%

Problem 80%

Seminar ,Quiz, Assignment

Books for Study:

- Reddy, T.S. & Murthy, A. (2008). *Corporate Accounting*. Chennai : Margham Publications.

Books for Reference:

- Shukla M.C., & Grewal, T.S. & Gupta, S.L. (2009). *Advanced Accountancy*. New Delhi: S. Chand & Co.
- Maheshwari, S.N. (2009). *Corporate Accounting*. Vikash publishing house Ltd.
- Gupta, R.L. & Radha
- swamy, M. (2004). *Corporate Accounts Methods and Applications*. New Delhi: Sultan Chand & Co.
- Jain, S.P and Narang, K.L. (2010). *Advanced Accountancy*. New Delhi.: Kalyani publication

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF410	Title	Batch :	2018-2021
		Core-X- Company law	Semester	IV
Hrs/Week:	5		Credits:	3

Course Objective

The objective of this course is to provide basic knowledge of the provisions of the Companies Act, 2013 along with relevant case law

Course Outcomes (CO)

K1	CO1	To recollect the types of Companies and its formations
K2	CO2	To understand the Basic documents for formation of companies
K3	CO3	To implement contents of prospects in business
K4	CO4	To analyze the qualification and disqualification of directors and modes of winding up

Syllabus

Unit	Content	Hrs
Unit I	Company – Meaning, Definition – Characteristics – Types of Companies - Formation of Companies.	13
Unit II	Memorandum of Association – Meaning – Contents - Alteration of Memorandum – Doctrine of ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – <i>Relationship between Articles and Memorandum</i> – Doctrine of Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to doctrine of indoor management	13
Unit III	Prospectus - Definition – Contents –Statement in lieu of prospectus – Misstatement in Prospectus – Minimum Subscription.	13
Unit IV	Directors – qualification and disqualification of directors – Appointment of Directors – Removal of directors – Director’s remuneration – Powers – Duties – Liabilities. Meetings-Types of Meeting- Essentials of valid meeting — Notice – Agenda – Minutes- Secretary Duties.	13
Unit V	Winding up – Meaning - Modes of winding up – Compulsory winding up by the court – voluntary winding up – Types of voluntary winding up – <i>Members voluntary winding up</i> – Creditors voluntary winding up – winding up subject to supervision of the court.	13

Total contact Hrs/Semester	65
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**Italics denotes self study*

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

Books for Study:

- Ashok, K. Bagrial.(2006) **Company Law**. New Delhi: Vikas Publishing House.

Books for Reference:

- Gower L.C.B. (2004) *Principles of Modern Company Law*. London :Steven & Sons
- Kapoor, N.D.(2006) *Guide to the Companies Act*. Nagpur :Wadhwa& Co.
- Singh Avtar. (2005)*Company Law*. Lucknow: Eastern Book Co.

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF411	Title	Batch :	2018-2021
Hrs/Week:	6	Core- XI -Income tax Law & Practice	Semester	IV
			Credits:	4

Course Objective

- To enable the students to gain adequate knowledge on Income-tax and
- To familiarize the students with recent amendments in Income-tax

Course Outcomes (CO)

K1	CO1	To Keep in mind Basic concepts of Income Tax
K2	CO2	To Understand the calculation of house property, professional income.
K3	CO3	To Execute the ideas of Capital gains and Income from other sources.
K4	CO4	To Evaluate the Exempted incomes, deductions, Set off and Carry forward of losses.

Syllabus

Unit	Content	Hrs
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Taxable Total Income – Assessment Year – <i>Previous Year</i> – Residential Status .	16
Unit II	Income from Salaries-Important definitions - Computation of Income from Salary.	15
Unit III	Income from House Property-Computation of income from house property-Calculation of Net Annual value-Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession.	16
Unit IV	Income from Capital Gains-Long term capital gain and <i>short term capital gain</i> - Income from other Sources.	15
Unit V	Exempted Incomes- Deductions from Gross Total Income U/S 80A - 80U - Set off, Carry Forward and Set off Losses.	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Theory: 40% Problem: 60 %

Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, income from other sources, set off and carry forward and set off of losses.

Group discussions, Seminar, Assignment.

Books for Study:

- Dr. Mehrotra. H.C. (1996). *Income Tax Law and Accounts*. SahityaBhavan Publishers.

Books for Reference:

- Gaur and Narang. (2000) *Income Tax law and Practice*. New Delhi: Kalyani Publishers.
- Bhagawathi Prasad.(1984).*Income Tax*.Navmanprakasan publishers.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce – Finance	
Course code:	18UCF412	Title	Batch:	2018- 2021
		Core- XII - Principles of Auditing	Semester:	IV
Hrs / Week:	5		Credits:	3

Course Objective

To expose the students to the principles and practices of Auditing

Course Outcomes (CO)

K1	CO1	To keep in mind the qualification, rights, duties, liabilities of an auditor.
K2	CO2	To understand the Vouching , Investigation and Internal Control in Auditing
K3	CO3	To deploy interest in the minds of students towards auditing profession and verification.
K4	CO4	To estimate the value of auditor's report.

Syllabus

Unit	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and <i>Limitations</i> – Qualifications of an Auditor – Quality Audit Planning-Audit Programme - Note book-Working paper.	13
Unit II	Internal Control – Internal Check and Internal Audit — Vouching – Vouchers – Essentials of valid voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger	13
Unit III	Investigation – Objectives of Investigation –Difference between Auditing & Investigation– Investigation under the Provisions of Companies Act-Electronic Auditing.	13
Unit IV	Verification and Valuation of Assets and Liabilities – Auditor's Position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation-Methods and <i>Causes</i> – Reserves and Provisions – Secret Reserves.	13
Unit V	Audit of Joint Stock Companies – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditors – Auditors Share Capital – Auditor share transfer and transmission-Auditor's Report – Contents and Types.	13

Total contact Hrs/Semester	65
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**Italics* denotes self study

Power point Presentations, Group discussions, Seminars, Quiz, Assignment , Experience Discussion, Brain Storming Activity, Case Study

Books for Study:

- Tandon, B.N., Sudharsana. S & Sundharabanu. S. (2006). *A Hand Book of Practical Auditing*. New Delhi :Sultan Chand & Company Ltd.

Books for Reference :

- Pradeepkumar, Baldevsachdeva & Jagwantsingh. (2011). *Auditing Principles and Practices*. Chennai: Kalyani Publications.
- Kamal Gupta. (2010) *Auditing*. Chennai: Kalyani Publications.
- Spicer and Pegler. (2008) *Auditing: Khatalia's Auditing*.

Mapping

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

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF4A5	Title	Batch:	2018-2021
		Allied-IV Business Statistics	Semester	IV
Hrs/Week:	6		Credits:	5

Course Objective

To enable the students to gain understanding of Statistical Techniques applicable to Business.

Course Outcomes (CO)

K1	CO1	To remember the central tendency, dispersion and skewness.
K2	CO2	To get the idea of correlation and regression.
K3	CO3	To apply the knowledge of index numbers.
K4	CO4	To analyze the time series and sampling errors.

Syllabus

Unit	Content	Hrs
Unit I	Meaning and Scope of Statistics – Characteristics and <i>Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods Measures of Central Tendency – Mean, Median, and Mode, Geometric Mean, Harmonic Mean.	16
Unit II	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.	15
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis.	15
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyres’ Method, Paasche’s Method, Fisher’s Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	16
Unit V	Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) Sampling – Meaning – Types – <i>Sampling and Non sampling errors</i>	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Theory 20% Problem 80 %

Books for Study:

- Navanitham, P.A. (2013). *Business Mathematics and Statistics*. Trichy1: Jai Publisher.

Books for Reference:

- Gupta, S.P. (2006). *Statistical Method*. New Delhi: Sultan Chand & Sons.
- Sivathanu Pillai, M (1974). *Economic and Business Statistics*. Chennai: Progressive Corporation Ltd.

Mapping

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

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF4N3	Title	Batch :	2018-2021
		Non Major Elective III:	Semester	IV
Hrs/Week:	1	Online-Trading	Credits:	2

Course Objective

To enlighten student's on the basic concept of online trading

Course Outcomes (CO)

K1	CO1	To remember the Online Trading process
K2	CO2	To understand the Methods of Trading
K3	CO3	To execute the Kinds of Speculators
K4	CO4	To estimate the Kinds of Brokers, DEMAT and its functions

Syllabus

Unit	Content	Hrs
Unit I	Online Trading- Modus operandi of E-Trading-BSE-BOLT system-Merits of online trading-Types of stock market orders- <i>NSE-OTCEI</i>	3
Unit II	Methods of Trading-Selection of Broker- Choice of a broker-placement of order-execution of order-Preparation of contract notes- settlement of transaction-Types	2
Unit III	Speculation- Kinds of Speculators-Speculator Vs Broker, Investor, Jobbers - <i>client brokers</i> -floor brokers- Jobbers/Taravaniwallas - Badla financiers-Arbitragers-Bulls/tejiwallas-Bears/Mandiwallias-Speculative Transactions.	3
Unit IV	Kinds of Brokers- jobbers- Tarawaniwalas- commission brokers- <i>sub brokers</i> - Authorized Agents	2
Unit V	Trading process-DEMAT-Functions-REMAT-Operations-Role of Exchange, Securities and Funds	3
Total contact Hrs/Semester		13

**Italics* denotes self study

Books for Study:

- Gordon.E&Natarajan.K,(2003). *Financial Markets & Services*. Mumbai: Himalaya Publishing House.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF4N4	Title	Batch :	2018-2021
Hrs/Week:	1	Non Major Elective IV : Financial Intermediaries	Semester	IV
			Credits:	2

Course Objective

To describe the Role and functions of financial intermediaries in India

Course Outcomes (CO)

K1	CO1	To Remember the Financial intermediaries and their functions
K2	CO2	To understand the Financial instruments
K3	CO3	To implement the types of financial intermediaries and their services
K4	CO4	To analyze the Role of Financial Intermediaries

Syllabus

Unit	Content	Hrs
Unit I	Financialintermediaries-Meaning-Definition-functions-Advantages-Disadvantages-Differencebetweenfinancial institutions and financial intermediaries.	3
Unit II	Financial instruments-Meaning- Definition-Functions-Advantages-Disadvantages- Relationship of financial instruments with financial intermediaries.	3
Unit III	Types of financial intermediaries: Deposit type institutions-Commercial thrift institutions -Contractual saving institutions-Life insurance, Pension fund-Investment fund-Mutual fund and money market.	2
Unit IV	Services of financial intermediaries: Issue management-Underwriting-Portfolio management-Mergers and acquisitions.	2
Unit V	Role of Financial Intermediaries- <i>Measures for Investor protection</i> -Factoring in Trading-Depository System	3
Total contact Hrs/Semester		13

**Italics* denotes self 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. (2002) *Essentials of Financial Services and Duties*. New Delhi: Tata McGraw Hill Company.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF513	Title	Batch :	2018-2021
		Core - XIII- Cost accounting	Semester	V
Hrs/Week:	6		Credits:	4

Course Objective

To expose the students to the basic concepts and the tools used in cost accounting

Course Outcomes (CO)

K1	CO1	To remember the preparation of cost sheet
K2	CO2	To understand the Levels of Inventory
K3	CO3	To execute the Systems of Wage Payment
K4	CO4	To analyze the classification of overheads and process costing

Syllabus

Unit	Content	Hrs
Unit I	Cost Accounting - Definition- Meaning and Scope- Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management –Obstacles in implementation of cost accounting and <i>Limitations</i> -Elements of cost-Cost sheet.	16
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – HML - VED Analysis - Control Over Wastages –Scrap & Spoilage	16
Unit III	Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor, Merrick, Piece Rate System - Incentive Schemes-Halsey – Rowan – Idle Time - Labour Turnover- <i>Causes</i> .	15
Unit IV	Overheads – Classification – Allocation Apportionment & Absorption of Overheads - Methods of Absorption of Overheads, Service cost	15
Unit V	Process Costing - Features - Comparison between Job Costing and Process Costing - General Principles - Process Losses - Normal Loss- Abnormal Loss - Abnormal Gain.	16
Total contact Hrs/Semester		78

**Italics denotes self study*

Theory 20% Problems 80%

Books for Study:

- Jain, S.P&Narang, K.L. (2010). *Cost Accounting*. New Delhi: Kalyani Publishers.

Books for Reference:

- Iyyangar, S.P. (2005). *Cost Accounting Principles and Practices*. New Delhi:Sultan Chand & Co.
- Saxena,V.K&Vashist, C.D. (2005).*Cost Accounting*. New Delhi: Sultan Chand & Co
- Arora, M.N. (2005). *Cost Accounting*. New Delhi: Sultan Chand& Co.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce – Finance	
Course code:	18UCF514	Title	Batch:	2018- 2021
Hrs / Week:	5	Core – XIV - Principles of Insurance	Semester:	V
			Credits:	3

Course Objective

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

Course 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	Content	Hrs
Unit I	Insurance – Meaning – Definition – <i>Need for Insurance</i> – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	13
Unit II	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	13
Unit III	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.	13
Unit IV	Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	13
Unit V	Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – <i>Privatization of Insurance</i> – Insurance and Economic Development.	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Power point Presentations, Seminar, Quiz, Assignment, Case study

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

CO \ PSO	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 :	Name : G. Akilandeswari	Name : Dr. M.Durairaju	Name : Dr. R. Muthukumaran
Signature :	Signature :	Signature :	Signature :

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF515	Title	Batch:	2018-2021
Hrs/Week:	5	Core – XV - Executive Communication and Information Security	Semester	V
			Credits:	3

Course Objective

- To develop the skill of writing letters
- To create awareness to how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management

Course Outcomes (CO)

K1	CO1	To keep in mind the concepts of communication.
K2	CO2	To get the idea of writing letters.
K3	CO3	To apply the basic exposure to banking correspondence.
K4	CO4	To evaluate the communication and network system.

Syllabus

Unit	Content	Hrs
Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter	13
Unit II	Trade Letters – Enquiries and Replies, Orders and their Execution – Credit and Status enquiries – Quotations - Complaints and Adjustments. Collection Letters –Circular Letters –Application Letters - <i>Forms and Contents of an Application Letter</i> –Sales Letters.	13
Unit III	Banking correspondence: Introduction – <i>Correspondence with Customers</i> –Head office and Other Banks - Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance and Life Insurance.	13
Unit IV	Components of communication system-Transmission media-Protocol definition-Introduction to TCP/IP-Wireless Network-Basics of internet-Types of attack: Phising, spoofing, Impersonation, Dumpster diving-Information security goals- Information security threats - and vulnerability: spoofing identity, tampering with data, repudiation, information disclosure, denial of service, elevation of privilege.	13
Unit V	Authentication- password management-E-commerce security-Windows security- Network security: Network intrusion deduction and prevention system-Fire walls-software security-web security: User authentication, authentication - secret and session management, cross site scripting, cross site forgery, SQL injection. Computer forensics-Steganography.	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Books for Study:

- Rajendra Pal and Korlahalli, J.S. (2008). *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons.
- Parameswaran. R, SaravanaKumar, Jayalakshmi. T (2008), *A text book of Information Technology*, Publisher : S. Chand Group

Books for Reference:

- Sinha, K.K. (2002). *BusinessCommunication*. New Delhi: Galgotia Publishing co.
- Ramesh, M.S. and Pattenshetti, C.C. (2003). *BusinessCommunication*. New Delhi: Sultan Chand & Co.
- Balasubramanyan, M. *Business Communication*.(2003) New Delhi: Vikas Publishing Ltd.
- Gurvider Singh, Rachhpal Singh (2010), *A Text Book of Information Technology in Business* (Gauhati) 1st Edition 2004, Kalyani.

Mapping

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

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF516	Title	Batch:	2018-2021
		Core - XVI-Commerce Practical	Semester	V
Hrs/Week:	2		Credits:	2

Course Objectives

- ❖ To develop the skill of writing letters
- ❖ To create awareness to how to correspond with special organization
- ❖ To provide basic exposure to various forms and materials associated with office management

Course Outcomes (CO)

K1	CO1	To remember the preparation of reports
K2	CO2	To understand the importance of writing letters.
K3	CO3	To apply knowledge for filling of forms
K4	CO4	To evaluate the tax liability

EXERCISES	LIST OF PRACTICAL	Hrs
1.	Report writing – sales report	26
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, RTGS , NEFT	
8.	Filling up of promissory note	
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 type of product with USP	
14.	Designing office layout	
15.	Filling of insurance proposal.	
Total contact Hrs/Semester		26

Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	30
Internal Assessment (Record Note)	20
Total	50

Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical
2. Duration of examination 3 hours
3. Pattern of Questions

Part A - 1*10=10 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

Part B - 5*8 = 40 (five out of Seven)

Record = 10

End of semester Examination Max Marks = 60

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

4. Maximum marks obtained by the students, reduced to 30 marks.
5. Internal mark = 20 (Record =5, Model Practical = 15)

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce Finance	
Course code:	18UCF517	Title :	Batch:	2018- 2021
Hrs / Week:	5	Core-XVII - Indirect Taxation	Semester:	V
			Credits:	3

Course Objective

This paper aims at imparting basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

K1	CO1	To Keep in mind the Basic concepts of Indirect Taxation
K2	CO2	To Understand the Clearance of Goods, Refund/rebate of central excise duty.
K3	CO3	To Execute the ideas in the areas of Customs duty.
K4	CO4	To Interpret and guiding the matters related to VAT and GST.

Syllabus

Unit	Content	Hrs
Unit I	Indirect taxes – Meaning – Features – Contribution to government revenue – Taxation under the Constitution – Merits and <i>Demerits</i> .	13
Unit II	Central Excise duty-Meaning-Excise duty vs. sales tax-bases of excise duty-preference for Advalorem rate of duty- <i>kinds of Central duty</i> - Registration in central excise-exemptions-procedure-issue of certificate of registration.	13
Unit III	Clearance of Goods under excise duty- excise duty and SSI-concessions-excise concession for promotion of exports-types of exporters - Refund/rebate of central excise duty.	13
Unit IV	Customs duty- meaning-objectives-features-customs vs excise duty - types of import duties- prohibition of importation and exportation of goods- levy of duty- provision for detection and prevention of illegal import and export-exemptions-clearance of goods- refund-duty drawback- meaning- condition- drawback allowable on re-export of duty paid goods-imported materials- procedure- payment of interest-drawback not allowed.	13
Unit V	Value Added Tax –GST - Meaning- Objectives – Merits and Demerits – Reasons for tax evasion – Punishment.	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment

Books for Study:

- Dr. Balachandran, V. (2006). *Indirect Taxation*. New Delhi: Sultan Chand Publications

Books for Reference:

- Datey, V.S. (2002). *Indirect Taxes Law and Practice*. Haryana: Taxman Publications PvtLtd.
- KathiresanRadha. (2001) *Principles of Taxation*. Haryana: Taxman Publications Pvt Ltd.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce Finance	
Course code:	18UCF518	Title :	Batch:	2018- 2021
Hrs / Week:	-	Core – XVIII - Institutional Training	Semester:	V
			Credits:	3

Course Objective

To give Practical exposure to the Students.

Course Outcomes (CO)

K1	CO1	To keep in mind the functions of various department of a concern
K2	CO2	To understand the process of departments
K3	CO3	To apply the practical knowledge in business
K4	CO4	To evaluate the department functions

Institutional Training

Institutional Training is a part of B.Com. (Finance) Curriculum. Students undergo training for a period of 30 days at the end of Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the Student's Performance. Weightage assigned for the student is 100, the distribution of which is as below:

Criteria	Marks
Institutional Training Report	20
Viva (External Examiner)	80
Total	100

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce Finance	
Course code:	18UCF519	Title	Batch:	2018- 2021
		Core elective- XIX-	Semester:	V
Hrs / Week:	5	Financial Management	Credits:	5

Course Objective

To enlighten the students with new concepts of Financial Management

Course Outcomes (CO)

K1	CO1	To keep in mind the concept of financial Management
K2	CO2	To get the idea on cost of capital, capital structure, capital budgeting and leverage.
K3	CO3	To apply the knowledge in business decision making.
K4	CO4	To evaluate the dividend theories.

Syllabus

Unit	Content	Hrs
Unit I	Financial Management- Meaning-objectives-Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	13
Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Equity Capital, Cost of Preference Capital, Debt Capital and Retained Earnings – Weighted Average Cost of Capital (simple problems only)- Cost of preference share capital.	13
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis	13
Unit IV	Capital Budgeting-Meaning- <i>Importance</i> -Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-Profitability-IRR(Including simple problems only)- Leverage – Operating Leverage – Financial Leverage – Composite leverage (Theory only)	13
Unit V	Dividend –Meaning-Types- <i>Determinants</i> - Theories-Walter’s Model – Gordon’s Model –MM approach.(Theory only)	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Theory: 80%

Problem: 20%

Power point Presentations, Group discussions, Seminars, Quiz, Assignment, Experience Discussion, Brain Storming Activity, Case Study
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Books for Study:

Shashi K. Gupta and R.K. Sharma.(2010). Financial Management. New Delhi: Kalyani publishers.

Books for Reference:

- Prasanna Chandra.(2001). Financial Management – Theory and Practice, New Delhi: Tata McGraw Hill Publishing Company Ltd.
- Khan, M.Y. and P.K. Jain.(2006). Financial Management. New Delhi: Tata McGraw Hill Publishing Company Ltd.

Mapping

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

S-Strong ; H-HigMh ; M-Medium ; L –Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :	Name : G. Akilandeswari	Name : Dr. M.Durairaju	Name : Dr. R. Muthukumaran
Signature :	Signature :	Signature :	Signature :

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF5S1	Title	Batch :	2018-2021
Hrs/Week:	1	Skill based subject: I Fundamentals of Entrepreneurship	Semester	V
			Credits:	2

Course Objective

To enable the students to become an entrepreneur

Course Outcomes (CO)

K1	CO1	To Recollect the knowledge about the Entrepreneurship.
K2	CO2	To Get the idea about the areas of Barriers of Entrepreneurship and the need of Entrepreneurship Trainings.
K3	CO3	To execute the ideas in the field of Institutional support available for entrepreneurs and the sources of Finance
K4	CO4	To Figure out the matters related to Incentives and Subsidies.

Syllabus

Unit	Content	Hrs
Unit I	Entrepreneurship – Entrepreneur Vs Entrapreneur— Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Women Entrepreneur – Opportunities and challenges- <i>Role of Entrepreneur in Indian Economy.</i>	3
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Phases of EDP.	2
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)	3
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI – SFC – LIC – Indirect Assistance of RBI – NABARD.	2
Unit V	Incentives and Subsidy – Need – Significance – <i>Procedure to avail the incentives</i> –Different types of incentives and subsidy – Problems.	3
Total contact Hrs/Semester		13

**Italics denotes self study*

Power point Presentations, Group discussions, Seminar , Assignment.

Books for Study:

- Khanka, S.S.(2012). *Entrepreneurial Development*. New Delhi: S.Chand&Co ltd

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF5S2	Title:	Batch :	2018-2021
Hrs/Week:	1	Skill based subject: II Organizational Behavior	Semester	V
			Credits:	2

Course Objective

To educate the concepts of organizational behavior.

Course Outcomes (CO)

K1	CO1	To recollect the importance of Organizational Behavior
K2	CO2	To understand the Prospection and Personality
K3	CO3	To Execute the knowledge in Learning and Process & executive development
K4	CO4	To Interpret the Morale and its Determinants.

Syllabus

Unit	Content	Hrs
Unit I	Organizational Behavior – Meaning – <i>Importance of OB</i> – Factors and Problems in accessing OB	3
Unit II	Prospection – Meaning – Significance – Personality – Meaning – Features- Significance.	2
Unit III	Learning – Meaning – Need for learning – Process of learning – internees in learning – executive development – Meaning – Importance - Methods	3
Unit IV	Job satisfaction – Meaning – <i>Determinants of Job satisfaction</i>	2
Unit V	Morale – Meaning – Determinants – Ways to improve the Morale	3
Total contact Hrs/Semester		13

**Italics* denotes self study

Power point Presentations, Group discussions, Seminar ,Quiz.
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Books for Study:

- K.Aswathappa , Organisational Behaviour. Himalaya Publishing house

Books for Reference:

- Stephen Robbins, Organisational Behaviour , 10th edition, Pearson Education

Mapping

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

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF620	Title	Batch:	2018-2021
		Core - XX- Management Accounting	Semester	VI
Hrs/Week:	6		Credits:	4

Course Objective

To expose the students on different concepts of Management Accounting

Course Outcomes (CO)

K1	CO1	To remember the knowledge of management accounting
K2	CO2	To understand the funds flow and cash flow statements
K3	CO3	To apply the marginal costing techniques in decisions.
K4	CO4	To analyze the ratios and budgets

Syllabus

Unit	Content	Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting	14
Unit II	Funds Flow Analysis – Cash Flow Analysis	16
Unit III	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Technique – Determination of Sales Mix – Make or Buy Decision (Simple Problems Only)	16
Unit IV	Ratio analysis – Meaning – Uses – <i>Limitations</i> – Classification of Ratios – Computation of Ratios from Financial Statements	16
Unit V	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget Working Capital - Sources of Working Capital - <i>Estimates of Working Capital Requirements</i> (Theory only)	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Theory 20% Problems 80%

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

- Sharma, R.K. & Shashi Gupta, K. (2002). *Management Accounting*. New Delhi: Kalyani publication

Books for Reference:

- Dr. Maheswari, S.N. (2010). *Management Accounting*. New Delhi: Sultan Chand and Sons.
- Reddy, T.S. and Hari Prasad Reddy, Y. (2006) *Management Accounting*.
- Khan, M.Y. and Jain, S.P. (2006). *Management Accounting*. Chennai: Margham Publications.
- Bhattacharya, S.K. and Sujit Roy. (1999). *Management Accounting & Accounting Policy*. New Delhi: Sultan Chand and Sons.

Mapping

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

Programme code:	B.Com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF621	Title	Batch :	2018-2021
Hrs/Week:	5	Core - XXI - Human resource management	Semester	VI
			Credits:	3

Course Objective

To expose the students to the Human resource management and its practices

Course Outcomes (CO)

K1	CO1	To recollect the concept of Human resource planning
K2	CO2	To understand the recruitment process
K3	CO3	To evaluate the concept of industrial disputes
K4	CO4	To analyze the Essential traits of intrapreneurship and conflict management

Syllabus

Unit	Content	Hrs
Unit I	Human Resource Management –Meaning-Functions-Human Resource planning-Job Analysis – <i>Job Specification</i> – Job Description.	13
Unit II	Recruitment – Selection – Placement – Induction – Internal – Mobility and Separation – Performance Appraisal – Modern methods of performance appraisal – Assessment centre method-Human resource accounting method-360 degree appraisal method-Behaviorally anchored rating scale(BARS)Planning – Training and Development	13
Unit III	Management of industrial disputes- concept of industrial dispute-causes- prevention-collective bargaining- settlement of industrial dispute-conciliation-arbitration.	13
Unit IV	Intrapreneurs Management –Characteristics- Essential traits of intrapreneurship – Employees Stock Options – Merits and <i>Demerits</i> .	13
Unit V	Conflict Management – Types of Conflict – Causes and Remedies of Conflict –Employee morale –Types.	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
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Books for Study:

- Jayakumar.(2005)*Human Resource Management*

Books for Reference:

- Prasad.L.M.(2010). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
- DiswajeetPattanayak.(2010). *Human Resource Management*. New Delhi :Phi learning Pvt Ltd.
- Tripathi, P.C. (2008)*Human Resource Management*. New Delhi: Sultan Chand & Sons.
- Memoria-(2005)Industrial Relation-Personal Management. New Delhi: Sultan Chand & Sons

Mapping

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

Programme code:	B.Com-Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF622	Title	Batch:	2018-2021
Hrs/Week:	4	Core - XXII - Case Analysis	Semester	VI
			Credits:	3

Course Objective

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

Course Outcomes (CO)

K1	CO1	To keep in mind the preparation of cases.
K2	CO2	To understand the concepts of marketing case studies
K3	CO3	To apply the practical knowledge in human resource management and financial management
K4	CO4	To analyze the case studies in costing and business

Syllabus

Unit	Content	Hrs
Unit I	Case study – Meaning – Purpose – Preparation of Cases – <i>Types of Cases</i> – Role of Case Analysis	10
Unit II	Case Studies in Marketing – Concept of Marketing – New Product Development – Pricing Strategies – Product Promotion – Sales Management	10
Unit III	Case Studies in Human Resource Management - Training and Development – Performance Appraisal – Leadership – <i>Motivation</i> – Industrial	10
Unit IV	Case Studies in Financial Management – Working Capital – Dividend Policies – Capital Structure – Budgeting	10
Unit V	Case Studies in Costing – Production and Materials Management – Production Techniques – Material Management – Cost Management – Transport Management	12
Total contact Hrs/Semester		52

**Italics* denotes self study

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

- Sherlaker. *Case Studies In Marketing*. (2000) New Delhi: Himalaya Publications.
- Nair & Lathr Nair. (2004). *Personnel Management & Industrial Relations*. New Delhi: Sultan Chand and Sons.

Mapping

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

Programme code:	B.Com - Finance	Programme Title	Bachelor of Commerce Finance	
Course code:	18UCF623	Title	Batch:	2018- 2021
		Core elective II – XXIII	Semester:	VI
Hrs / Week:	6	Investment Management	Credits:	5

Course Objective

To impart skills on the fundamentals of investment and security analysis

Course Outcomes (CO)

K1	CO1	To remember the types of investment medias and their risk and return
K2	CO2	To comprehend with portfolio management
K3	CO3	To implement the investment concepts in business decision making situation.
K4	CO4	To analyze the fundamental and technical aspects of Investment

Syllabus

Unit	Content	Hrs
Unit I	Investment – Meaning - Definition–Financial and Economic meaning of investment - <i>Importance of Investments</i> - Elements of Investment - Investment and Gambling – Investment & Speculation.	16
Unit II	Investment Media – Investment Avenues – Bonds and Securities – <i>Features</i> – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.	16
Unit III	Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.	16
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.	14
Unit V	Portfolio Management - Portfolio – Meaning – Markowitz Theory– Elements of Portfolio Management - Portfolio Selection - Performance Evaluation and Portfolio Revision.	16
Total contact Hrs/Semester		78

**Italics* denotes self study

Powerpoint Presentations, Group discussions, Seminars, Quiz, Assignment , Experience Discussion, Brain Storming Activity, Case Study

Books for Study:

- Preeti Singh. (2009). *Investment Management*. New Delhi: Himalaya Publishing House.

Books for Reference :

- Prasanna Chandra. (2011). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
- Bhalla. (2003). *Investment Management*. New Delhi: Sultan Chand and Sons.

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF624	Title	Batch :	2018-2021
Hrs/Week:	5	Core elective – III- XXIV Quantitative Techniques for Finance	Semester	VI
			Credits:	5

Course Objective

To enable the students to learn techniques of operations research and resources management and their application in the financial decision making in business management.

Course Outcomes (CO)

K1	CO1	To Recollect the knowledge the Basic concepts of Quantitative techniques
K2	CO2	To get the idea of Transportation models and assignment models.
K3	CO3	To apply the ideas in the areas of Network models (PERT/CPM).
K4	CO4	To evaluate the models of inventory and Economic order quantity and Simulation models.

Syllabus

Unit	Content	Hrs
Unit I	QT – Introduction - Mathematical Models – deterministic and probabilistic – <i>simple Business examples</i> – OR and optimization models – Linear Programming – formulation – Graphical solution – simplex solution.(Simple problems only)	13
Unit II	Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non-degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)	13
Unit III	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	13
Unit IV	Inventory Models –Introduction –Types of inventory-Economic Order quantity(EOQ) – EOQ with no shortage –EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)	13
Unit V	Simulation – Types of simulation – Monte Carlo simulation – Decision Theory – <i>Pay off tables</i> – decision criteria – decision trees.(Simple problems only)	13
Total contact Hrs/Semester		65

**Italics* denotes self study

Theory 20% Problem 80%

Power point Presentations, Assignment.
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Books for Study:

- Kantiswarup, P.K .Gupta,Manmohan,(2010). Operations Research, 15th Revised. New Delhi :Sultan & Sons.

Books for Reference:

- Kothari, C.R. (1981).*Quantitative Techniques*. 3rd Revised. New Delhi: Vikas Publications.
- Sancheeti&Kapoor. (1990)*Advanced Statistical Methods*. New Delhi: Sultan Chand & Sons.
- Gupta, S.P. (2011).*Statistical Methods*. New Delhi: Sultan Chand & Sons

Mapping

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

Programme code:	B.com - Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF625	Title	Batch :	2018-2021
Hrs/Week:	2	Core:Programming Lab - Tally	Semester	VI
			Credits:	2

Course Objective

To create practical knowledge in accounting aspects
To prepare the students for job market

Course Outcomes (CO)

K3	CO3	To apply the knowledge in preparing final accounts
K4	CO4	To analyze the voucher and ledger
K5	CO5	To validate the accounting and inventory information

Content	Hrs
LIST OF PROGRAMMES	
<ul style="list-style-type: none"> • Company Creation and Alteration • Creating and Displaying Ledger • Voucher Creation • Voucher Alteration and Deletion • Inventory Information – Stock Summary • Inventory Information – Godown Creation and Alteration • Final Accounts • Final Accounts with Adjustments • Bank- Reconciliation Statements • Cost Center and Cost Categories • Accounting and Inventory Information • Billwise Statements 	26
Total contact Hrs/Semester	26
Allocation of Marks Practical : 50 Marks	

Power point Presentations, Assignment.
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Mapping

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

Programme code:	B.com – Finance	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF6S3	Title:	Batch :	2018-2021
		Skill based subject: I	Semester	VI
Hrs/Week:	1	Project Management	Credits:	2

Course Objective

To enable the students to prepare for a project report

Course Outcomes (CO)

K1	CO1	To remember the small scale industries
K2	CO2	To understand plant location and factory design
K3	CO3	To apply project identification and selection
K4	CO4	To analyze project formulation and appraisal

Syllabus

Unit	Content	Hrs
Unit I	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – <i>Problems of SSI</i> – Tax Concessions.	3
Unit II	Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory.	3
Unit III	Project – Meaning – Project Identification – Selection – Network Planning Techniques – PERT – CPM.	3
Unit IV	Project Formulation – Significance – Stages in Project Formulation – Feasibility Analysis – Project Report.	2
Unit V	Project Appraisal – Methods – <i>Payback Period</i> – Average Rate of Return – Discounted Cash Flow Techniques.	2
Total contact Hrs/Semester		13

**Italics* denotes self study

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

- Chandra Prasanna, Project Preparation Appraisal and Implementation, Tata McGraw Hill, Delhi.

Books for reference:

- Project Management Jeff Furman
- Project management Jack Ferraro

Mapping

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

Programme code:	B.com FINANCE	Programme Title :	Bachelor of Commerce Finance	
Course Code:	18UCF6S4	Title	Batch :	2018-2021
Hrs/Week:1	1	Skill based subject: II Logistics Management	Semester	VI
			Credits:	2

Course Objective

To educate the importance of Logistics Management to students

Course Outcomes (CO)

K1	CO1	To keep in mind the things related to logistics system
K2	CO2	To understand General structure of shipping industry and its Operating system
K3	CO3	To execute the knowledge in the area of Role of intermediaries in shipping – Major and minor ports in India.
K4	CO4	To interpret about International Air Transport and Air cargo

Syllabus

Unit	Content	Hrs
Unit I	Logistics system – concept, objectives and scope – <i>elements of logistic system</i> – Importance and relevance to export Management.	3
Unit II	General structure of shipping industry – Types of ships – Operating system – chartering Principles – Freight structure and practices.	3
Unit III	Role of intermediaries in shipping – Major and minor ports in India – Infrastructure – Issues governing shipping in India.	3
Unit IV	Containerization – concept – operations – Types – Benefits – <i>Inland container depots</i> – problems and prospects	2
Unit V	International Air Transport – Advantages and Constraints – Air cargo – Tariff Structure – IATA.	2
Total contact Hrs/Semester		13

**Italics* denotes self study

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

- Dr. KrishnaveniMuthiah. (2003). *Logistics Management & World Seabome Trade*.Mumbai: Himalaya Publishing House.

Books for Reference:

- Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
- Bowersox D.J., Closs D.J., Logistical Management, McGraw-Hill, 1996
- Chopra Sunil and Peter Meindl (2001), Supply Chain Management: Strategy, planning and operation, Prentice Hall, Englewood cliffs, New Jersey.

Mapping

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