

## **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.

**DEPARTMENT OF COMMERCE (FINANCE)**  
**B.Com (Finance)**  
**CHOICE BASED CREDIT SYSTEM**  
**Scheme of Examination (With Effect from 2019 – 2022)**

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

**DEPARTMENT OF COMMERCE (FINANCE)**  
**B.Com. (Finance)**  
**CHOICE BASED CREDIT SYSTEM**  
**Scheme of Examination (With Effect from 2019– 2022)**

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

**DEPARTMENT OF COMMERCE (FINANCE)**  
**B.Com (Finance)**  
**CHOICE BASED CREDIT SYSTEM**  
**Scheme of Examination (With Effect from 2019 – 2022)**

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

**NGM College, Pollachi**  
**Curriculum Development Cell**  
**2019 – 2022 Batch**

**Annexure - I**

**List of Part V Subjects to be included in Semester I, II, III and IV**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject</b>
1	19UNC401	NCC
2	19UNS402	NSS
3	19USG403	Sports and Games
4	19URO404	Rotract Club
5	19URR405	Red Ribbon Club
6	19UYR406	Youth Red Cross
7	19UCA407	Consumer Awareness Club
8	19UED408	Entrepreneurship Development Cell
9	19UCR409	Center For Rural Development
10	19USS410	Student Guild of Service
11	19UGS411	Green Society
12	19UEO412	Equal Opportunity Cell
13	19UFA413	Fine Arts Club

**List of part III subjects ( Core Elective papers)**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject</b>
<b>1</b>	19UCF5E1	Financial Management
<b>2</b>	19UCF5E2	Brand Management
<b>3</b>	19UCF6E3	Investment Management
<b>4</b>	19UCF6E4	Business Environment
<b>5</b>	19UCF6E5	Quantitative Techniques for Finance
<b>6</b>	19UCF6E6	Working capital Management

**HOD**

**CDC**

**COE**

## UG DEPARTMENT OF COMMERCE (FINANCE)

(Changes followed from the Academic year 2019- 20 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 (16<sup>th</sup> 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
Dr.G. AKILANDESWARI	Dr. M. DURAIRAJU	Dr. R. MUTHUKUMARAN

### 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	20	50
K4		30.	
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.



## 19UCF101

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF101	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core-1- Financial Accounting	<b>Semester</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

Unit	Content	Hrs
<b>Unit I</b>	<b>Introduction to Accounting Cycle</b> Accounting – Definition - <i>Concepts and Conventions</i> (AS-09) - Final Accounts of a Sole Trader (AS-04).	<b>15</b>
<b>Unit II</b>	<b>Depreciation Accounting (AS-06) and Single Entry System</b> Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.	<b>15</b>
<b>Unit III</b>	<b>Consignment Accounts</b> Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).	<b>16</b>
<b>Unit IV</b>	<b>Joint Venture Account (AS-11)</b> Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept	<b>16</b>
<b>Unit V</b>	<b>Royalty Accounting</b> Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)	<b>16</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

*\*Italics denotes self study*

**Theory: 20%**

**Problem: 80%**

Group discussions, Seminar and Assignment

**Books for Study:**

- Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
- Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> Revised Edition, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

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

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

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

## 19UCF102

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF102	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core-II- Financial Services	<b>Semester</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	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
<b>Unit I</b>	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.	<b>16</b>
<b>Unit II</b>	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.	<b>16</b>
<b>Unit III</b>	Secondary market- Capital Market - Services of Stock exchange- listing-Criteria for listing- <i>Advantages of listing</i> -Drawbacks-SEBI – Functions – Objectives- Powers.	<b>16</b>
<b>Unit IV</b>	Merchant Banking – Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Operations of Merchant Bank (Diagram) – Progress of Merchant Banking in India.	<b>15</b>
<b>Unit V</b>	Mutual Funds – Meaning – Classification of Funds – <i>Importance of Mutual Funds</i> – Progress of Mutual Funds in India.	<b>15</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

## 19UCF102

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

### Books for Study:

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

### Books for Reference:

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

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low

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

**19UCF1A1**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF1A1	<b>Title</b>	<b>Batch:</b>	2019-2022
		Allied-I Business Economics	<b>Semester</b>	I
<b>Hrs/Week:</b>	5		<b>Credits:</b>	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
<b>Unit I</b>	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.	<b>13</b>
<b>Unit II</b>	Law of Demand - Determinants of Demand - Demand Distinctions - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement –Exceptions to Law of Demand.	<b>13</b>
<b>Unit III</b>	Law of Supply – Elasticity of Supply – Meaning – <i>Types</i> – Causes – Indifference Curve.	<b>13</b>
<b>Unit IV</b>	Cost and Revenue Concepts – Cost - Output Relationship - Production Function - Isoquants - Law of Variable Proportions - Returns to Scale.	<b>13</b>
<b>Unit V</b>	Market Structure – Perfect and Imperfect Competition – <i>Features</i> – Monopoly, Oligopoly, Duopoly & Monopolistic Competition - Price Determination under Perfect Market.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

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

## 19UCF1A1

### 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 :E.Renuga D.Divya	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name :Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF203

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	<b>Bachelor of Commerce Finance</b>	
<b>Course code:</b>	19UCF203	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core- III - Higher Financial Accounting	<b>Semester:</b>	II
<b>Hrs / Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To familiarize the fundamental concepts of higher financial Accounting

### Course Outcomes (CO)

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

### Syllabus

Unit	Content	Hrs
<b>Unit I</b>	<b>Admission and Retirement of Partner</b> Partnership- Introduction- <i>Types</i> - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only)	<b>15</b>
<b>Unit II</b>	<b>Death of a partner and Dissolution of firm</b> Death of a Partner - Executor's Account - Dissolution of firm	<b>15</b>
<b>Unit III</b>	<b>Insolvency of partner and Sale of firm</b> Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company	<b>15</b>
<b>Unit IV</b>	<b>Branch and Departmental accounts</b> Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	<b>15</b>
<b>Unit V</b>	<b>Hire Purchase and Installment accounting</b> Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	<b>15</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

**Theory 20%**

**Problem 80%**

## Group discussions, Seminar and Assignment

**Books for Study:**

- Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
- Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

**Books for Reference :**

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

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

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



**19UCF204**

<b>Programme code:</b>	B.com -Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF204	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core-IV- Business Management	<b>Semester</b>	II
<b>Hrs/Week:</b>	5		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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).	<b>13</b>
<b>Unit II</b>	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.	<b>13</b>
<b>Unit III</b>	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.	<b>13</b>
<b>Unit IV</b>	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> .	<b>13</b>
<b>Unit V</b>	Control – Need and Significance of Control - Process of Control – Techniques of Control.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**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 : S.Kokilavizhi E.Renuga	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF2A2**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF2A2	<b>Title</b>	<b>Batch :</b>	2019-2022
		Allied II – Office Automation	<b>Semester</b>	II
<b>Hrs/Week:</b>	3		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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	<b>9</b>
<b>Unit II</b>	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	<b>9</b>
<b>Unit III</b>	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>	<b>8</b>
<b>Unit IV</b>	PowerPoint –Power point Presentation – Different Views of PowerPoint - Running a Slide Show – Custom Animation and Sound - <i>Automation of Presentations</i>	<b>6</b>
<b>Unit V</b>	Access – Databases and Tables – Creating tables for storing data – Relationship between tables – Selection with Queries – Building user interface with Forms – Displaying data with reports.	<b>7</b>
<b>Total contact Hrs/Semester</b>		<b>39</b>

*\*Italics denotes self study*

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

## 19UCF2A2

### 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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Dr.G.Akilandeswari	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF2A3

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF2A3	<b>Title</b>	<b>Batch :</b>	2019-2022
		Allied II – Lab Office	<b>Semester</b>	II
<b>Hrs/Week:</b>	2	Automation	<b>Credits:</b>	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
<b>MS WORD</b>	1. Formatting Text 2. Table Creation 3. Mail Merge	26
<b>MS EXCEL</b>	1. Invoice Preparation 2. Salary Bill Creation 3. Inventory List Creation 4. Student Result Analysis using Chart	
<b>MS POWERPOINT</b>	1. Slide Presentation about a New Car 2. Graphics in Slide	
<b>MS ACCESS</b>	1. Creation of Tables (a) Student Personal Details (b) Student Mark List 2. Queries using “Order by” 3. Form Creation 4. Report Generation	
<b>Total contact Hrs/Semester</b>		<b>26</b>
<b>Allocation of Marks</b> <div>             Practical: 50 Marks           </div>		

PowerPoint Presentations, Assignment

**19UCF2A3****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 : Dr.G.Akilandeswari	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF305**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF305	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core-V- Corporate Accounting	<b>Semester</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes (CO)**

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

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Share capital</b> Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	<b>15</b>
<b>Unit II</b>	<b>Preference share and Debentures</b> Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	<b>15</b>
<b>Unit III</b>	<b>Financial Statement of Companies</b> Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	<b>16</b>
<b>Unit IV</b>	<b>Valuation of Shares and Goodwill</b> Valuation of Shares – <i>Need</i> – Methods of Valuing Shares. Valuation of Goodwill – <i>Need</i> – Methods of Valuing Goodwill.	<b>16</b>
<b>Unit V</b>	<b>Liquidation of Companies</b> Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	<b>16</b>
	<b>Total contact Hrs/Semester</b>	<b>78</b>

\**Italics* denotes self study

## 19UCF305

**Theory 20% Problem 80%**

Group discussions, Seminar and Assignment

### Books for Study:

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

### Books for Reference:

- Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.
- Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :S.Kokilavizhi D.Divya	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :



**19UCF306**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce – Finance	
<b>Course code:</b>	19UCF306	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core- VI -	<b>Semester:</b>	III
<b>Hrs / Week:</b>	5	Commercial Law	<b>Credits:</b>	4

**Course Objective**

To make the students to understand the fundamentals of Commercial Laws.

**Course Outcomes (CO)**

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

**Syllabus**

Unit	Content	Hrs
<b>Unit I</b>	<b>Indian Contract Act 1872:</b> Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	<b>13</b>
<b>Unit II</b>	<b>Consideration:</b> Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. <b>Capacity to Contract:</b> Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	<b>13</b>
<b>Unit III</b>	<b>Contingent Contract:</b> Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	<b>13</b>
<b>Unit IV</b>	<b>Contract of Indemnity and Guarantee:</b> Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	<b>13</b>
<b>Unit V</b>	<b>Contract of Agency:</b> <i>Classification</i> – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

Group discussions, Seminar , Assignment and Case study

## 19UCF306

### Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

### Books for Reference:

- Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.
- Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low

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

**19UCF307**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce - Finance	
<b>Course Code:</b>	19UCF307	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core - VII -Banking Law and practice	<b>Semester</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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	<b>16</b>
<b>Unit II</b>	Banking- Meaning Definition- Banker- Customer-types of customer - Relationship between banker and customer – Rights of Banker – obligation of banker and customer.	<b>15</b>
<b>Unit III</b>	Deposits-Loans - Types- Principles of Sound Lending – Credit Creation – Techniques of Credit Creation – Limitations of Credit Creation.	<b>15</b>
<b>Unit IV</b>	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.	<b>16</b>
<b>Unit V</b>	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.	<b>16</b>
	<b>Total contact Hrs/Semester</b>	<b>78</b>

\**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**

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

**19UCF308**

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

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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.	<b>13</b>
<b>Unit II</b>	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>	<b>13</b>
<b>Unit III</b>	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Pricing.	<b>13</b>
<b>Unit IV</b>	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>	<b>13</b>
<b>Unit V</b>	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.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*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., 1<sup>st</sup> 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,4<sup>th</sup> Edition.
- Dr.Rajan Nair.(2004).*Marketing*.New Delhi: Sultan Chand & Sons, 7<sup>th</sup> Revised Edition.

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

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

**19UCF3A4**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF3A4	<b>Title</b>	<b>Batch:</b>	2019-2022
		Allied-III Business Mathematics	<b>Semester</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	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
<b>Unit I</b>	Mathematics of Finance: Simple and Compound Interest — Annuities – Present Value – Bills Discounting.	<b>15</b>
<b>Unit II</b>	Sets – Methods of Description of Sets– Types of Sets – Venn Diagram – <i>Set Operations</i> – Laws & Properties of Sets – Series - Arithmetic Progression - Geometric Progression.	<b>15</b>
<b>Unit III</b>	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix - Determinants and Solution of simultaneous linear equations.	<b>16</b>
<b>Unit IV</b>	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.	<b>16</b>
<b>Unit V</b>	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce	<b>16</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

**Theory 20%      Problem 80%**

Seminar ,Quiz, Assignment
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## 19UCF3A4

### 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, Sampamgiram, C.S. and Rajan, Y. (2006). *A text Book of Business Mathematics*. New Delhi: Himalaya Publishing House.

### Mapping

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



### 19UCF3N1

<b>Programme code:</b>	B.Com -Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF3N1	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective I:	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	Financial Markets	<b>Credits:</b>	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
<b>Unit I</b>	Financial system in India - Functions of financial system- Financial concepts- <i>Financial assets</i> -Financial intermediaries.	<b>3</b>
<b>Unit II</b>	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities- <i>Government Securities Market</i> - Long term loans market.	<b>3</b>
<b>Unit III</b>	Primary market-meaning-functions- classification.	<b>2</b>
<b>Unit IV</b>	Secondary market-Introduction-Services of Stock Exchange- Traditional structure of stock exchange.	<b>2</b>
<b>Unit V</b>	SEBI-objectives-functions-powers - FII's-Bonus issue-underwriters.	<b>3</b>
<b>Total contact Hrs/Semester</b>		<b>13</b>

*\*Italics denotes self study*

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Case study.

## 19UCF3N1

### 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 : R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF3N2

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF3N2	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective II: Financial Institutions and Management	<b>Semester</b>	III
<b>Hrs/Week:</b>	1		<b>Credits:</b>	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
<b>Unit I</b>	Financial Institutions – Meaning – Kinds – Depository institutions- Insurance- <i>Finance companies</i> -Mutual funds	<b>3</b>
<b>Unit II</b>	Risks of financial institutions- Market risk –credit risk- Internal rate risk	<b>3</b>
<b>Unit III</b>	Risk management- <i>Liability and liquidity management</i> - Capital adequacy	<b>2</b>
<b>Unit IV</b>	Powers and duties of financial institutions- general powers- Deposits - Prohibitions	<b>2</b>
<b>Unit V</b>	Depository System- Meaning-Definition-Objectives-Depository process-Depository System in India	<b>3</b>
<b>Total contact Hrs/Semester</b>		<b>13</b>

*\*Italics denotes self study*

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Case study.

## 19UCF3N2

### Books for Study:

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

### Books for Reference:

- Gordon &Natarajan. (2006). *Financial Services*. Himalaya Publishing House: 2<sup>nd</sup> 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 : R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF409**

<b>Programme code:</b>	B.COM - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF409	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core- IX - Higher corporate accounting	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

**Course Objective**

To enable the students understand Higher Corporate Accounting System.

**Course Outcomes (CO)**

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

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Amalgamation Absorption of companies</b> Accounting for Amalgamation (AS14) and Absorption of Companies.	<b>15</b>
<b>Unit II</b>	<b>Reconstruction of Companies</b> Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)	<b>15</b>
<b>Unit III</b>	<b>Banking Company Accounts</b> (Banking Regulation Act 1949) Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	<b>16</b>
<b>Unit IV</b>	<b>Insurance Company Accounts</b> (IRDA Act 1999) General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. .	<b>16</b>
<b>Unit V</b>	<b>Holding Company Accounts</b> Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, <i>Bonus Issue and Payment of Dividend</i> (excluding inter-company holdings)	<b>16</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

**Theory 20%**

**Problem 80%**

Group discussions, Seminar and Assignment
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**Books for Study:**

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

**Books for Reference:**

- Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.
- Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

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

**19UCF410**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF410	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core-X- Company Law and Secretarial Practice	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	3

**Course Objective**

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

**Course Outcomes (CO)**

K1	CO1	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	CO3	To prepare the documents maintained under Companies Act 2013.
K4	CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Company:</b> Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.	<b>13</b>
<b>Unit II</b>	<b>Memorandum &amp; Articles:</b> Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	<b>13</b>
<b>Unit III</b>	<b>Prospectus:</b> Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.	<b>13</b>
<b>Unit IV</b>	<b>Meeting :</b> Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting –	

	Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings	<b>13</b>
<b>Unit V</b>	<b>Winding up of Company:</b> Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

Group discussions, Seminar and Assignment

**Books for Study:**

- Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
- Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

- Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
- Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

**Mapping**

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



**19UCF411**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF411	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core- XI -Income tax	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

**Course Objective**

To facilitate the students to gain adequate knowledge in Income-Tax

**Course Outcomes (CO)**

K1	CO1	To recollect the fundamental concept of income tax act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – <i>Residential Status</i> – Scope of Total Income.	<b>15</b>
<b>Unit II</b>	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	<b>15</b>
<b>Unit III</b>	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	<b>16</b>
<b>Unit IV</b>	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short - term and long- term Capital Gains – Exempted Capital Gains.	<b>16</b>
<b>Unit V</b>	Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual	<b>16</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

## 19UCF411

**Theory: 40%      Problem: 60 %**

Group discussions, Seminar and Assignment.

### Books for Study:

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

### Books for Reference:

- Gaur and Narang ,Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
- Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

### Note :

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

### Mapping

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

**19UCF412**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce – Finance	
<b>Course code:</b>	19UCF412	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core- XII - Principles of Auditing	<b>Semester:</b>	IV
<b>Hrs / Week:</b>	5		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Auditing – Origin – Definition – Objectives – Types – Advantages and <i>Limitations</i> – Qualifications of an Auditor – Quality Audit Planning-Audit Programme - Note book-Working paper.	<b>13</b>
<b>Unit II</b>	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	<b>13</b>
<b>Unit III</b>	Investigation – Objectives of Investigation –Difference between Auditing & Investigation– Investigation under the Provisions of Companies Act-Electronic Auditing.	<b>13</b>
<b>Unit IV</b>	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.	<b>13</b>
<b>Unit V</b>	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.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

## 19UCF412

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

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

**19UCF4A5**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF4A5	<b>Title</b>	<b>Batch:</b>	2019-2022
		Allied-IV Business	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	Statistics	<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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.	<b>16</b>
<b>Unit II</b>	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.	<b>15</b>
<b>Unit III</b>	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis.	<b>15</b>
<b>Unit IV</b>	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).	<b>16</b>
<b>Unit V</b>	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>	<b>16</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

*\*Italics denotes self study*

**Theory 20% Problem 80 %**

Seminar ,Quiz, Assignment
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## 19UCF4A5

### 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

CO \ PSO	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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :E.Renuga	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF4N3**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF4N3	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective III:	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	Online-Trading	<b>Credits:</b>	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**

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

\**Italics* denotes self study

Power point Presentations, Seminar ,Quiz, Assignment
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### 19UCF4N3

#### 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 :R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :



**19UCF4N4**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF4N4	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective IV : Financial Intermediaries	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1		<b>Credits:</b>	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**

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

*\*Italics denotes self study*

Seminar ,Quiz, Assignment
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## 19UCF4N4

### Books for Study:

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

### Books for Reference:

- Gordon &Natarajan. (2006). *Financial Services*. Himalaya Publishing House: 2<sup>nd</sup> 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 :R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF513**

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

**Course Objective**

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

**Course Outcomes (CO)**

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

**Syllabus**

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

*\*Italics denotes self study*

## 19UCF513

**Theory 20% Problems 80%**

Group discussions, Seminar and Assignment
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### Books for Study:

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

### Books for Reference:

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

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low

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

**19UCF514**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce – Finance	
<b>Course code:</b>	19UCF514	Title	<b>Batch:</b>	2019-2022
		Core – XIV - Principles of Insurance	<b>Semester:</b>	V
<b>Hrs / Week:</b>	5		<b>Credits:</b>	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
<b>Unit I</b>	Insurance – Meaning – Definition – <i>Need for Insurance</i> – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	<b>13</b>
<b>Unit II</b>	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	<b>13</b>
<b>Unit III</b>	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.	<b>13</b>
<b>Unit IV</b>	Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	<b>13</b>
<b>Unit V</b>	Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – <i>Privatization of Insurance</i> – Insurance and Economic Development.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

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

## 19UCF514

### Books for Study:

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

### Books for Reference:

- Dr. Verma, M.M and Agarwal, R.K.(2000)*Insurance*.
- Dr. Kothari. (1998)*General Insurance*.

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :E.Renuga D.Divya	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF515

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF515	<b>Title</b>	<b>Batch:</b>	2019-2022
<b>Hrs/Week:</b>	5	Core – XV - Executive Communication and Information Security	<b>Semester</b>	V
			<b>Credits:</b>	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
<b>Unit I</b>	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	<b>13</b>
<b>Unit II</b>	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.	<b>13</b>
<b>Unit III</b>	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.	<b>13</b>
<b>Unit IV</b>	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
<b>Unit V</b>	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.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

Power point Presentations, Seminar ,Quiz, Assignment, Case 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) 1<sup>st</sup> 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 :E.Renuga	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :



**19UCF516**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF516	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core - XVI-Commerce	<b>Semester</b>	V
<b>Hrs/Week:</b>	2	Practical	<b>Credits:</b>	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

<b>EXERCISES</b>	<b>LIST OF PRACTICAL</b>	<b>Hrs</b>
1.	Report writing – sales report	<b>26</b>
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.	
<b>Total contact Hrs/Semester</b>		<b>26</b>

## 19UCF516

### 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

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

**19UCF517**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce Finance	
<b>Course code:</b>	19UCF517	<b>Title :</b>	<b>Batch:</b>	2019-2022
		Core-XVII - Indirect	<b>Semester:</b>	V
<b>Hrs / Week:</b>	5	Taxation	<b>Credits:</b>	3

**Course Objective**

To impart basic knowledge about major indirect Taxes.

**Course Outcomes (CO)**

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types - Objectives- <i>Direct Taxes Vs. Indirect Taxes</i> -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	<b>13</b>
<b>Unit II</b>	Introduction and Scope of Customs Law in India-The Customs Act 1962- <i>Types</i> - Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	<b>13</b>
<b>Unit III</b>	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	<b>13</b>
<b>Unit IV</b>	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.(13 hrs)	<b>13</b>
<b>Unit V</b>	Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

Group discussions, Seminar and Assignment.

**Books for Study:**

- Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.
- *Simplified Approach to GST – A Ready Reference*.

**Books for Reference:**

- Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.
- Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.
- RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.
- Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

**Mapping**

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

## 19UCF518

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce Finance	
<b>Course code:</b>	19UCF518	<b>Title :</b>	<b>Batch:</b>	2019-2022
		Core – XVIII -	<b>Semester:</b>	V
<b>Hrs / Week:</b>	-	Institutional Training	<b>Credits:</b>	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
<b>Total</b>	<b>100</b>

**19UCF518****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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF5E1**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce Finance	
<b>Course code:</b>	19UCF5E1	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core elective- XIX- Financial Management	<b>Semester:</b>	V
<b>Hrs / Week:</b>	5		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Financial Management- Meaning-objectives-Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	<b>13</b>
<b>Unit II</b>	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.	<b>13</b>
<b>Unit III</b>	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis	<b>13</b>
<b>Unit IV</b>	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)	<b>13</b>
<b>Unit V</b>	Dividend –Meaning-Types- <i>Determinants</i> - Theories-Walter’s Model – Gordon’s Model –MM approach.(Theory only)	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

**Theory: 80%**

**Problem: 20%**

## 19UCF5E1

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

### 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

PSO CO	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-High ; M-Medium ; L –Low

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



**19UCF5E2**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce - Finance	
<b>Course Code:</b>	19UCF5E2	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core elective- XIX- – Brand management	<b>Semester</b>	III
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

**Course Objective**

To enrich the students with the knowledge of Branding.

**Course Outcomes (CO)**

K1	CO1	To remember the branding concepts
K2	CO2	To understand the importance of brand associations
K3	CO3	To apply knowledge in brand loyalty
K4	CO4	To analyze the needs of brand strategies

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.	<b>13</b>
<b>Unit II</b>	Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.	<b>13</b>
<b>Unit III</b>	Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - <i>marketing finance</i> - purchase and R&D – brand audit.	<b>13</b>
<b>Unit IV</b>	Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding	<b>13</b>
<b>Unit V</b>	Brand Strategies: Designing and implementing branding strategies – Case studies	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

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

**Books for Study:**

- S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2012.
- Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2015

**BOOKS FOR REFERENCE**

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2013.
- Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2012.
- Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 2012
- Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2015.

**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 :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF5S1**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF5S1	<b>Title</b>	<b>Batch :</b>	2019-2022
		Skill based subject: I	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	Fundamentals of Entrepreneurship	<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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>	<b>3</b>
<b>Unit II</b>	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Phases of EDP.	<b>2</b>
<b>Unit III</b>	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)	<b>3</b>
<b>Unit IV</b>	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI – SFC – LIC – Indirect Assistance of RBI – NABARD.	<b>2</b>
<b>Unit V</b>	Incentives and Subsidy – Need – Significance – <i>Procedure to avail the incentives</i> –Different types of incentives and subsidy – Problems.	<b>3</b>
<b>Total contact Hrs/Semester</b>		<b>13</b>

*\*Italics denotes self study*

Power point Presentations, Group discussions, Seminar , Assignment.

## 19UCF5S1

### Books for Study:

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

### Mapping

PSO CO	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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF5S2**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF5S2	<b>Title:</b>	<b>Batch :</b>	2019-2022
		Skill based subject: II	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	Organizational Behavior	<b>Credits:</b>	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
<b>Unit I</b>	Organizational Behavior – Meaning – <i>Importance of OB</i> – Factors and Problems in accessing OB	<b>3</b>
<b>Unit II</b>	Prospection – Meaning – Significance – Personality – Meaning – Features- Significance.	<b>2</b>
<b>Unit III</b>	Learning – Meaning – Need for learning – Process of learning – internees in learning – executive development – Meaning – Importance - Methods	<b>3</b>
<b>Unit IV</b>	Job satisfaction – Meaning – <i>Determinants of Job satisfaction</i>	<b>2</b>
<b>Unit V</b>	Morale – Meaning – Determinants – Ways to improve the Morale	<b>3</b>
<b>Total contact Hrs/Semester</b>		<b>13</b>

*\*Italics denotes self study*

Power point Presentations, Group discussions, Seminar ,Quiz.

**Books for Study:**

- K.Asathappa , Organisational Behaviour. Himalaya Publishing house

**Books for Reference:**

- Stephen robbins, Organisational Behaviour , 10<sup>th</sup> edition, pearson education

**19UCF5S2****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 :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF619

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF619	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core - XX- Management Accounting	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To enlighten the students on the different concepts of management accounting

### Course Outcomes (CO)

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

### Syllabus

Unit	Content	Hrs
<b>Unit I</b>	<b>Basis of Management Accounting</b> Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	<b>16</b>
<b>Unit II</b>	<b>Ratio analysis</b> Ratio Analysis – Meaning – <i>Uses</i> – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	<b>16</b>
<b>Unit III</b>	<b>Funds Flow and Cash Flow Statement</b> Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03).	<b>15</b>
<b>Unit IV</b>	<b>Budgetary Control</b> Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – <i>Sources of Working Capital</i> – Estimation of Working Capital Requirements.	<b>15</b>
<b>Unit V</b>	<b>Marginal Costing Techniques</b> Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	<b>15</b>
<b>Total contact Hrs/Semester</b>		<b>78</b>

\**Italics* denotes self study

**Theory 20% Problems 80%**

Group discussions, Seminar and Assignment

**Books for Study:**

Dr. Maheswari.S.N. (2017), Cost and Management Accounting”, 16<sup>th</sup> edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

- Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi , Kalyani Publishers.
- Sharma and Gupta. S.K (2017) “Management Accounting”, 13<sup>th</sup> Edition, New Delhi, Kalyani Publishers

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

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



**19UCF620**

<b>Programme code:</b>	B.Com - Finnace	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF620	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core - XXI - Human resource management	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5		<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Human Resource Management –Meaning-Functions-Human Resource planning-Job Analysis – <i>Job Specification</i> – Job Description.	<b>13</b>
<b>Unit II</b>	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	<b>13</b>
<b>Unit III</b>	Management of industrial disputes- concept of industrial dispute-causes- prevention-collective bargaining- settlement of industrial dispute-conciliation-arbitration.	<b>13</b>
<b>Unit IV</b>	Intrapreneurs Management –Characteristics- Essential traits of intrapreneurship – Employees Stock Options – Merits and <i>Demerits</i> .	<b>13</b>
<b>Unit V</b>	Conflict Management – Types of Conflict – Causes and Remedies of Conflict –Employee morale –Types.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

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

**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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name :R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF621**

<b>Programme code:</b>	B.Com-Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF621	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core - XXII - Case	<b>Semester</b>	VI
<b>Hrs/Week:</b>	4	Analysis	<b>Credits:</b>	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**

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

*\*Italics denotes self study*

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

## 19UCF621

### 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.

### Scheme of Evaluation for Case Analysis:

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

### Question paper pattern ESE:

1. Duration of examination 3 hours
2. Pattern of Questions  
Part A -1\*10 =10  
Part B - 5\*8 = 40 (five out of Six)  
Record = 10  
End of semester Examination Max Marks = 60
3. Maximum marks obtained by the students, reduced to 30 marks.

### Mapping

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

**19UCF6E3**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title</b>	Bachelor of Commerce Finance	
<b>Course code:</b>	19UCF6E3	<b>Title</b>	<b>Batch:</b>	2019-2022
		Core elective II – XXIII Investment Management	<b>Semester:</b>	VI
<b>Hrs / Week:</b>	6		<b>Credits:</b>	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**

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

\**Italics* denotes self study

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

### 19UCF6E3

#### 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 : D.Divya	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

## 19UCF6E4

### Course Objective

To analyze the overall business environment and evaluate its components in business decision

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF6E4	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core elective – III- XXIV	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	Business Environment	<b>Credits:</b>	5

making

### Course Outcomes (CO)

K1	CO1	To remember the nature of business environment and its components
K2	CO2	To comprehend with conceptual framework of business
K3	CO3	To execute the knowledge about political and legal environment
K4	CO4	To analyze the concept financial environment

### Syllabus

Unit	Content	Hrs
<b>Unit I</b>	The concept of Business Environment - its features and importance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions- Environment analysis and forecasting	<b>13</b>
<b>Unit II</b>	Political Environment - Government and Business relationship in India - Functions of state- Government and legal environment- <i>economic role of Government in India</i> -Provisions of Indian constitution pertaining to business	<b>13</b>
<b>Unit III</b>	Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business-Factors affecting social orientation.	<b>13</b>
<b>Unit IV</b>	Economic Environment –Nature and structure of the economy- Economic policy and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - <i>Five Year Planning</i> .	<b>13</b>
<b>Unit V</b>	Financial Environment - Financial system: Monetary and Fiscal policies- Financial market structure - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

*\*Italics denotes self study*

## Seminar ,Quiz, Assignment

**Books for Study:**

- Business Environment - Sankaran.S ,Margham publication 2015

**Books for Reference:**

- Business Environment text and cases- Francis Cherunilam ,Himalaya publishing house 2006
- Essential of Business Environment- K.Aswathappa,Himalaya publishing house 2014 .

**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	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : R.Amsaveni	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :



**19UCF6E5**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF6E5	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core elective – III- XXIV	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	Quantitative Techniques for Finance	<b>Credits:</b>	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**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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)	<b>13</b>
<b>Unit II</b>	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)	<b>13</b>
<b>Unit III</b>	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	<b>13</b>
<b>Unit IV</b>	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)	<b>13</b>
<b>Unit V</b>	Simulation – Types of simulation – Monte Carlo simulation – Decision Theory – <i>Pay off tables</i> – decision criteria – decision trees.(Simple problems only)	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

**Theory 20% Problem 80%**

Power point Presentations, Assignment.

**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 :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF6E6**

<b>Programme code:</b>	B.Com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF6E6	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core - XXI – Working Capital Management	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

**Course Objective**

To enlighten the students with new concepts of Working capital Management

**Course Outcomes (CO)**

K1	CO1	To recollect the working capital concepts
K2	CO2	To understand sources of financing current asset
K3	CO3	To evaluate cash and receivables management
K4	CO4	To analyze the inventory management technique

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Working capital meaning – Importance of working capital management- components of working capital – Determinants of working capital requirements – Estimating working capital needs – working capital life cycle – Roles of finance manager in working capital	<b>13</b>
<b>Unit II</b>	Financing Current Assets - Different approaches to financing current assets: Conservative, aggressive and matching approach, Sources of finance, Spontaneous source, Trade credits, Short term bank finance, <i>Commercial papers</i> and Public deposits, Committees on working capital finance.	<b>13</b>
<b>Unit III</b>	Cash Management - Facets of Cash Management, Motives for Holding Cash, Factors determining Cash Needs, Cash Budgeting, Long term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.	<b>13</b>
<b>Unit IV</b>	Receivables Management - Objectives, Credit Policy: <i>Nature and Goals</i> , Optimum Credit Policy- Credit policy variables credit standards- credit period – cash discount and collection efforts – credit evaluation – control of receivables.	<b>13</b>
<b>Unit V</b>	Inventory Management- Nature of Inventories- Need to Hold Inventories - Objectives of Inventory Management, Inventory Management Techniques - Analysis of Investment in Inventory - Inventory Control Systems.	<b>13</b>
<b>Total contact Hrs/Semester</b>		<b>65</b>

\**Italics* denotes self study

## 19UCF6E6

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

### Books for Study:

Hrishikes Battacharya (2015), Working capital Management strategies and Techniques prentice hall of India

### REFERENCES

- V. K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2012.
- I. M. Pandey, Financial Management, Noida: Vikas Publishing House Private Ltd, 2012

### Mapping

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

**19UCF622**

<b>Programme code:</b>	B.com - Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF622	<b>Title</b>	<b>Batch :</b>	2019-2022
		Core:Programming Lab - Tally	<b>Semester</b>	VI
<b>Hrs/Week:</b>	2		<b>Credits:</b>	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

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

Power point Presentations, Assignment.

**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 : Dr.G.Akilandeswari	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :

**19UCF6S3**

<b>Programme code:</b>	B.com – Finance	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF6S3	<b>Title:</b>	<b>Batch :</b>	2019-2022
		Skill based subject: I	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	Project Management	<b>Credits:</b>	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**

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

*\*Italics denotes self study*

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

## 19UCF6S3

### 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 :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :



**19UCF6S4**

<b>Programme code:</b>	B.com FINANCE	<b>Programme Title :</b>	Bachelor of Commerce Finance	
<b>Course Code:</b>	19UCF6S4	<b>Title</b>	<b>Batch :</b>	2019-2022
		Skill based subject: II	<b>Semester</b>	VI
<b>Hrs/Week:1</b>	1	Logistics Management	<b>Credits:</b>	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**

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

*\*Italics denotes self study*

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

**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 :S.Kokilavizhi	Name :Dr.G.Akilandeswari	Name:Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature :	Signature :	Signature :	Signature :