

PG DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS



NGM COLLEGE - POLLACHI



B. COM – INTERNATIONAL BUSINESS

OUTCOME BASED EDUCATION – SYLLABUS

ACADEMIC YEAR

2019 - 2022

NGM COLLEGE

(Autonomous)

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 academics arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty to 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.

PG DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS

Vision

Create a new generation of global players with sense of creativity, dignity and patriotism to meet the ever-changing challenges and sustaining the purity and cultural heritage of our great nation.

Mission

- To develop the students into confident individual's through role play in academics and extracurricular activities
- To ensure knowledge transfer by imparting high standards in curriculum through committed and dedicated faculty team
- To impart knowledge based output through academia industry enhancement
- To transform students into disciplined citizens by infusing ethical and cultural values

SCHEME OF EXAMINATIONS – B. COM INTERNATIONAL BUSINESS

(With effect from 2019-2022 Batch)

Part	Subject Code	Title	Ins.HoursPer Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	19UTL101/ 19UHN101	Tamil / Hindi / French Paper – I	6	3	25	75	100	3
II	19UEN101	English for Enrichment – I	5	3	25	75	100	3
III	19UIB101	CORE I : Financial Accounting	6	3	25	75	100	4
	19UIB102	CORE II : Modern Marketing	6	3	25	75	100	3
	19UIB1A1	ALLIED I : Management Concept for International Business	5	3	25	75	100	4
IV	19UHR101	Human Rights in India	1	2	-	50	50	2
	19HEC101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	20
Semester – II								
I	19UTL202/ 19UHN202	Tamil / Hindi / French Paper – II	6	3	25	75	100	3
II	19UEN202	English for Enrichment – II	5	3	25	75	100	3
III	19UIB203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
	19UIB204	CORE IV : Export Marketing	5	3	25	75	100	4
	19UIB2A2	ALLIED II : Statistics for Business	5	3	25	75	100	3
IV	19EVS201	Environmental Studies	2	2	-	50	50	2
	19HEC202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	20

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) 16 th Question compulsory	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: 100 Marks

Knowledge Level	Section	Marks	Total
K3	Practical's & Record work	60	100
K4		40	
K5			

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	$\frac{75+75+25}{7}$	25
Test 2	75		
Assignment	25		
Seminar/Tutorial			
Knowledge Enhancement			
Information Acquisition			

Program Outcomes

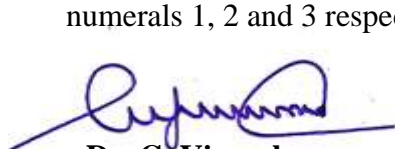
- PO1.** To inculcate the students with various categories of knowledge needed to compete internationally.
- PO2.** To create physical interest in crossing borders among management, documentation, banking, and transportation through literary workings
- PO3.** To provide students, the necessary inputs on the macro (academic) environment and micro (practical) environment, in this current global scenario.
- PO4.** To render knowledge on accounting, law and taxation with the proficiency in computer
- PO5.** To develop the communicative skills of the students through academia

Programme Specific Outcomes

PSO1	To internalize various categories in management, documentation, banking and transportation
PSO2	To help students physically to work with computers, e content and other literary work
PSO3	To educate the differences between the academic environment and practical environment
PSO4	To highlight concept on accounting, commercial and banking law and business taxation
PSO5	To make the students to communicate effectively through seminars and power point presentations

OBE Rubric Mapping System:

For calculating the attainment level of the students, Low, Medium and High is to be replaced by the numerals 1, 2 and 3 respectively



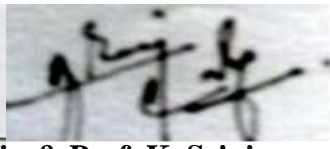
Dr. G. Vignesh

Head – Commerce IB



Dr. M. Durairaju & Prof. K. Srinivasan

Coordinator – CDC



Dr. R. Muthukumaran

Controller of Examinations

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB101	Title	Batch	2019-2022
		Financial Accounting	Semester	I
Hrs/Week	6		Credits	4

Objectives

<i>To impart knowledge to the students for the preparation of various accounting statements</i>

Course Outcomes

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.

Unit	Content	Hours
I	Introduction to Accounting Cycle - Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04).	15
II	Depreciation Accounting (AS-06) and Single Entry System - 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.	15
III	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).	14
IV	Joint Venture Account (AS-11)- 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	14
V	Royalty Accounting -(Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal	14

	items- Average clause with stock policy (Excluding Consequential loss).	
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

Books for Study:

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





Books for Reference:

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

Mapping

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

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB102	Title	Batch	2019-2022
		Modern Marketing	Semester	I
Hrs/Week	6		Credits	3

Objectives

<i>On successful completion of this course, the student will be well versed in the prevailing act.</i>
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Course Outcomes

K1	CO1	To remember the marketing concept and its changing role in society.
K2	CO2	To understand the key features of the modern marketing environment.
K3	CO3	To apply the role of modern marketer managers and their role in a multiple stakeholders environment.
K4	CO4	To analysis buyer behaviour as a basic for market segmentation.

Unit	Content	Hours
I	Marketing Management: Concept Philosophy & Process. Marketing Mix; Definition, Importance & Factors Determining Marketing Mix. Meaning &, Nature of Product, Concept of Product Mix. Product Planning and New Product Development. Product Life Cycle. Product Packaging: Definition, Functions And <i>Requisites Of Good Packaging</i> . Branding & Labeling.	16
II	Pricing: Concept, Objectives & Factors Affecting Price of A Product, Pricing Policies And Strategies. Types of Pricing Decisions.	14
III	Place: Concept, Objectives & Importance of Channels of Distribution Of Consumer Goods, Types Of Channels Of Distribution, Factors Affecting Choice Of Distribution Channels. Logistics: Meaning, Importance, Objectives, Marketing Logistics Task, Approaches Of Logistics (Total Cost & Total System Approach)	14
IV	Promotion: Meaning, Nature & Importance. Types of Promotion. Concept of Promotion Mix and Factors Affecting Promotion Mix, Emerging Trends in marketing.	14
V	Market Segmentation: Concept, Importance, and Basis. Target Market Selection, Market Positioning: Concept & Importance. Market Repositioning. <i>Product</i>	14

	<i>Differentiation Vs Market Segmentation. Contemporary Issues In Marketing.</i>	
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

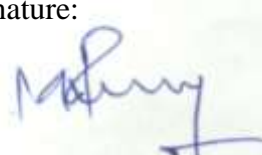
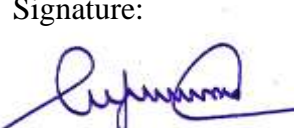


REFERENCE BOOK

1. Kotler, Keller, Koshy And Jha “ Marketing Management” 13th edition Pearson Education
2. Ramaswamy VS, Namakumari “Marketing Management” 4th Macmillan
3. Shukla A.K. “Marketing Management” 2st edition, Vaibhav Laxmi Prakashan
4. Evance & Berman “ Marketing Management” 2007, Cenage Learning
5. Mcdenial, Lamb, Hair “ Principles Of Marketing 2008” Cenage Learning
6. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
7. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
8. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
9. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.

Mapping

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

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB1A1	Title	Batch	2019-2022
		Management Concept for International Business	Semester	I
Hrs/Week	5		Credits	4

Objective

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Course Outcomes

K1	CO1	To remember the importance of management process in current scenario.
K2	CO2	To point of various levels of management in Multinational company.
K3	CO3	To implement the elements of management.
K4	CO4	To evaluate concept and theories of management.

Unit	Content	Hours
I	Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.	13
II	Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives– Policies – Procedures and Methods – Natures and Types of Policies – Decision making – <i>Process of Decision-making</i> – Types of Decision.	12
III	Organizing: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.	14
IV	Authority – Delegation – Decentralisation – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.	11
V	Co-ordination – Need, Type and Techniques and Requisites for excellent Coordination – Controlling – Meaning and Importance – <i>Control Process</i> .	10

*** Italic denotes self-study topic



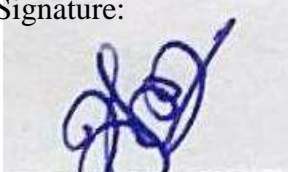

REFERENCE BOOK

1. Principles of Management - Koontz and O'Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
4. Business Organization and Management - Y. K. Bhushan
5. Business Management - Chatterjee

Mapping

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

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB203	Title	Batch	2019-2022
			Semester	II
Hrs/Week	6	Higher Financial Accounting	Credits	4

Objectives

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

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.

Unit	Content	Hours
I	Admission - 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)	15
II	Death of a partner and Dissolution of firm - Death of a Partner - Executor’s Account - Dissolution of firm	14
III	Insolvency of partner and Sale of firm - Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company.	14
IV	Branch and Departmental accounts -Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	14
V	Hire Purchase and Installment accounting - Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	15

*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

Books for Study:

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





Books for Reference:

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

Mapping

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

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International	
Course Code:	19UIB204	Title	Batch	2019-2022
		Export Marketing	Semester	II
Hrs/Week	5		Credits	4

Course objective

Develop a broader understanding of each component of export marketing mix and the drivers of international business and to synthesize knowledge gained into instruments of action as presented in an export business

Course outcome

K1	CO1	To keep in mind about export marketing.
K2	CO2	To understand the concept of international marketing while starting export business
K3	CO3	To apply export pricing in international marketing.
K4	CO4	To analyze the role of promotional organization in India

Unit	Content	Hours
I	Introduction to Export Marketing: Meaning and features of Export Marketing-Importance of Exports for a Nation and a Firm –Difference between Domestic Marketing and Export Marketing – Motivations for Export	13
II	International Marketing: Meaning, <i>Trade Barriers</i> – Tariffs and Non-Tariffs – WTO and its implications on International Marketing with reference to Agreements : TRIPs, TRIMs, GATS, Agreements on Agriculture and its implications on Developing Nations	12
III	Preliminaries for Starting Export Business: Overseas Market Research – Identifying Foreign Markets – Factors for Selecting Foreign Markets – Product Planning Strategies for Exports – New Product Development Process – International Products Life Cycle	13
IV	Export Pricing: Factors determining Export Price – Basic data required for Export Pricing decisions, Marginal Cost Pricing – <i>Export Pricing Strategies</i> – Main Export Pricing Quotations.	12
V	Export Marketing and Promotional Organisations in India: Export Marketing Organizations – Export Promotion Organisations – Export Promotion Councils – Commodity Boards	10

*** Italic denotes self-study topic

Case Analysis, Seminar, Quiz, Assignment

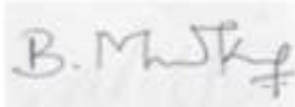



REFERENCE BOOK

1. International Marketing – S C Jain, Latest Edition
2. International Marketing – Philip Cateora, Latest Edition
3. International Marketing – Warren Keegan, Latest Edition
4. International Marketing – Czinkotia, Latest Edition
5. International Marketing – Vasudevan, Latest Edition

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	H	H	M
CO2	H	M	H	H	H
CO3	H	M	H	M	M
CO4	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhankumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB2A2	Title	Batch	2019-2022
		Statistics for Business	Semester	II
Hrs/Week	5		Credits	3

Course Objective

<i>On successful completion of this course the students shall enrich to solve the statistical problems in commerce.</i>

Course Outcomes

K1	CO1	To remember the importance of statistics and its role in business
K2	CO2	To understand various techniques and tools used for statistics calculation.
K3	CO3	To implement statistical problem in commerce.
K4	CO4	To review various usage of statistics in current scenario.

Unit	Content	Hours
I	Introduction - Classification and tabulation of statistical data - Diagrammatic and <i>graphical representation of data.</i>	12
II	Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.	12
III	Correlation - Karl Pearson Coefficient of Correlation - Spearman Rank Correlation -Regression Lines and Coefficients.	15
IV	Time Series Analysis - Trend - <i>Seasonal Variation.</i>	10
V	Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)	11

*** Italic denotes self-study topic

*** 60% Problems and 40% Theory

Seminar, Assignment, Experience Discussion





REFERENCE BOOK

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

Mapping

<div style="text-align: right; padding-right: 10px;">PSO</div> <div style="text-align: left; padding-left: 10px;">CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	M	L
CO2	M	H	M	M	H
CO3	H	H	L	L	H
CO4	H	L	M	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB305	Title	Batch	2019-2022
			Semester	III
Hrs/Week	6	Corporate Accounting	Credits	4

Objectives

<i>To inculcate knowledge among the students about corporate accounting and its implication</i>

Course Outcomes

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

Unit	Content	Hours
I	Share capital - 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.	15
II	Preference share and Debentures - 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)	15
III	Financial Statement of Companies - Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	14
IV	Valuation of Shares and Goodwill - Valuation of Shares – <i>Need</i> – Methods of Valuing Shares.Valuation of Goodwill – <i>Need</i> – Methods of Valuing Goodwill	14
V	Liquidation of Companies - Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final	14

	Statement of Account.	
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*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

Books for Study:

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





Books for Reference:

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

Mapping

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

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

** After necessary Ratification, the syllabus from Third Semester will be drafted.