

MAHENDRA ARTS & SCIENCE COLLEGE

(AUTONOMOUS)

(Affiliated to Periyar University)

**Accredited by NAAC with “A++” Grade & Recognized u/s 2(f)
and 12(B) of the UGC act 1956 Kalippatti – 637 501. Namakkal Dt.**



BACHELOR OF COMMERCE

SYLLABUS FOR B.COM.

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

FOR THE STUDENTS ADMITTED FROM

THE ACADEMIC YEAR 2023 – 2024 ONWARDS

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University)

PG & Research Department of Commerce

REGULATIONS FOR B.Com. PROGRAMME

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(Effective from the academic year 2023-2024)

I. PREAMBLE

The B.Com. Programme is structured to provide students with managerial skills in disciplines related to commerce. Also, by the end of the programme, students gain an in - depth knowledge on core subjects like accounting, banking, law, statistics, finance, logistics and marketing to name a few. Professional courses like CA, CS, and CMA can be done along with B.Com. Because the topics partly cover and it gives flexibility to do another course side by side.

II. GRADUATE ATTRIBUTES

- **In-depth knowledge and understanding of major concepts:** Understanding of theoretical principles and experimental findings in different sub-areas available in respective disciplines.
- **Creative and Critical thinking:** The capability of using creative and critical thinking in respective areas.
- **Analytical ability:** The ability to analyze issues and problems in all the disciplines.
- **Problem-solving skills:** The capability towards solving problems.
- **Entrepreneur skills:** The inclusion of leadership, business management, time management skills.
- **Communication skills:** The ability to transfer complicated/technical information in a precise manner.

- **Mutual and multidisciplinary competence:** The ability of teamwork in interdisciplinary fields.
- **Digital literacy:** The capability of utilizing modern digital tools to carry out the simulation process.
- **Moral and ethical awareness:** Ability to adopt moral ethics.
- **Social responsibility:** Creating socially responsible citizens.

III - PROGRAMME EDUCATIONAL OBJECTIVES:

- ❖ To attain the professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
- ❖ To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup of a Small Scale Industry.

IV - PROGRAMME OUTCOMES

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to ones work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

V - PROGRAMME SPECIFIC OUTCOMES:

PSO1 - Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

PSO3 - Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 - Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

VI - REGULATIONS

These regulations shall take effect from the academic year 2023-2024, i.e., for students who are to be admitted to the first year of the programme during the academic year 2023-2024 and thereafter.

1. Eligibility for Admission:

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefore.

2. Duration of the Programme:

The candidates shall complete all the courses of the programme in 3 years from the date of admission. The programme of study shall consist of six semesters and a total period of three years with a minimum of 140 credits. The programme of study will comprise the course according to the syllabus.

3. Programme of the Study:

The Programme of the study for the UG degree has been divided into the following five categories:

Part I : Tamil / Other Languages.

Part II: English Language.

Part III: Core Courses, Generic elective Courses and Discipline specific elective courses

Part IV: SEC (NME), SEC, Foundation Course and value education

Part V: Extension Activity.

4. Extension Activity:

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes. NSS / Sports / YRC / Other Extra-curricular and Co-curricular activities (Association / Club / IIC/ EDC). The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective

department and a senior member of the Department on the following parameters.

The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A - Exemplary - 80 and above

B - Very good - 70-79

C - Good - 60-69

D - Fair - 50-59

E - Satisfactory - 40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

5. Examinations

The programme of study shall be based on semester pattern with Internal Assessment under Choice Based Credit System.

The examinations for all the papers consist of both Internal (Continuous Internal Assessment -CIA) and External (End Semester) theory examinations. The theory examinations shall be conducted for three hours duration at the end of each semester. The candidates failing in any subjects(s) will be permitted to appear for the same in the subsequent semester examinations.

VII. Structure of the Programme :

SEMESTER: I

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language - I	Tamil – I	M23UFTA01	6	-	3	25	75	100
II	Language II	English – I	M23UFEN01	6	-	3	25	75	100
III	Core -I	Financial Accounting - I	M23UCM01	5	-	5	25	75	100
III	Core II	Principles of Management	M23UCM02	5	-	5	25	75	100
III	Generic Elective -I	Business Communication	M23UCMGE1	4		3	25	75	100
		Indian Economic Development	M23UECGE2						
		Business Economics	M23UECGE3						
IV	SEC – I (NME I)	Business Organisation	M23USTN01	2		2	25	75	100
	FC	Foundation Course: Managerial Communication	M23UCMFC1	2		2	25	75	100
TOTAL				30		23	175	525	700

SEMESTER: II

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language - I	Tamil – II	M23UFTA02	6	-	3	25	75	100
II	Language II	English – II	M23UFEN02	6	-	3	25	75	100
III	Core -III	Financial Accounting - II	M23UCM03	5	-	5	25	75	100
III	Core IV	Business Law	M23UCM04	5	-	5	25	75	100
III	Generic Elective -II	Business Environment	M23UCMGE2	4		3	25	75	100
		Insurance and Risk Management	M23UCMGE3						
		International Trade	M23UCMGE4						
IV	SEC – II (NME-II)	Advertising	M23USTN03	2		2	25	75	100
	SEC - III	Industrial Law	M23UCMS01	2		2	25	75	100
TOTAL				30		23	175	525	700

SEMESTER: III

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language - I	Tamil – III	M23UFTA03	6	-	3	25	75	100
II	Language II	English – III	M23UFEN03	6	-	3	25	75	100
III	Core -V	Corporate Accounting - I	M23UCM05	5	-	5	25	75	100
III	Core VI	Company Law	M23UCM06	5	-	4	25	75	100
III	Generic Elective-III	1. Business Legislation	M23UCMGE5	4		3	25	75	100
		2. Business Mathematics & Statistics	M23USTGE3						
		3. E-Commerce	M23UCSGE1						
IV	SEC - IV	Tally Practical	M23UCMS02		2	2	40	60	100
	SEC - V	Capital Markets	M23UCMS03	2		2	25	75	100
TOTAL				28	2	22	190	510	700

SEMESTER: IV

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language - I	Tamil – IV	M23UFTA04	6	-	3	25	75	100
II	Language II	English – IV	M23UFEN04	6	-	3	25	75	100
III	Core -VII	Corporate Accounting - II	M23UCM07	5	-	5	25	75	100
III	Core VIII	Principles of Marketing	M23UCM08	4	-	4	25	75	100
III	Generic Elective - IV	1. Financial Services	M23UCMGE6	3	-	3	25	75	100
		2. Consumerism & Consumer Protection	M23UCMGE7						
		3. Operations Research	M23UCMGE8						
IV	SEC - VI	Service Marketing	M23UCMS04	2	-	2	25	75	100
	SEC - VII	Commerce Practical	M23UCMS05	-	2	2	40	60	100
	E C C - I	Environmental Studies	M23UES01	2		2	25	75	100
TOTAL				28	2	24	215	585	800

Second year Vacation Internship -45 hours

SEMESTER: V

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core IX	Cost Accounting -I	M23UCM09	5		4	25	75	100
III	Core X	Banking Law and Practice	M23UCM10	5		4	25	75	100
III	Core XI	Income Tax Law and Practice I	M23UCM11	5		5	25	75	100
	Core XII	Management Accounting	M23UCM12	5		4	25	75	100
III	Discipline Specific Electives 1/2	Financial Management	M23UCMDSE1	4		3	25	75	100
		Indirect Taxation	M23UCMDSE2						
III	Discipline Specific Electives 3/4	Human Resource Management	M23UCMDSE3	4		3	25	75	100
		Office Management & Secretarial Practice	M23UCMDSE4						
IV	E C C - II	Value Education : Yoga	M23UVE01	2		2	25	75	100
	Internship	Internship	M23UCMIS01	-		2	40	60	100
TOTAL				30		27	215	585	800

SEMESTER: VI

Part	Course Category	Course Name	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core XIII	Cost Accounting - II	M23UCM13	6		4	25	75	100
III	Core XIV	Income Tax Law and Practice II	M23UCM14	6		4	25	75	100
III	Core Project	Project Viva voce	M23UCMPR1	6		4	40	60	100
III	Discipline Specific Electives 5/6	Entrepreneurial Development	M23UCMDSE5	5		3	25	75	100
		Computer Application in Business	M23UCMDSE6						
III	Discipline Specific Electives 7/8	Logistics and Supply Chain Management	M23UCMDSE7	5		3	25	75	100
		Spreadsheet for Business	M23UCMDSE8						
IV	Professional Competency Course	General Awareness for competitive Examination	M23UCMPCS1	2		2	25	75	100
V	Extension Activity	Extension Activity	M23UEX01	-		1			
TOTAL				30		21	165	435	600
						140			

SUMMARY TABLE

Part	Course Name	No. of Credits						Total Credits	Total Hours	No. of Courses	Max. Marks
		I	II	III	IV	V	VI				
I	Language - I	3	3	3	3	-	-	12	24	4	400
II	Language - II	3	3	3	3	-	-	12	24	4	400
III	Core Course	10	10	9	9	17	8	63	71	14	1400
	Generic Elective Course	3	3	3	3	-	-	12	15	4	400
	Discipline Specific Elective Course	-	-	-	-	6	6	12	18	4	400
	Project	-	-	-	-	-	4	4	6	1	100
IV	Skill Enhanced course	2	4	4	4	-	-	14	14	7	700
	Professional Competency Course	-	-	-	-	-	2	2	2	1	100
	Enhancement Compulsory Course	-	-	-	2	2	-	4	4	2	200
	Foundation course	2	-	-	-	-	-	2	2	1	100
	Internship	-	-	-	-	2	-	2	-	1	100
V	Extension Activities	-	-	-	-	-	1	1	-	-	-
Total		23	23	22	24	27	21	140	180	44	4400

ELECTIVE SUBJECTS FOR B.COM. STUDENTS

Semester	Course Title	
I	GENERIC ELECTIVE - I	Course Code
	Business Communication	M23UCMGE1
	Indian Economic Development	M23UECGE2
	Business Economics	M23UECGE3
II	GENERIC ELECTIVE -II	
	Business Environment	M23UCMGE2
	Insurance and Risk Management	M23UCMGE3
	International Trade	M23UCMGE4
III	GENERIC ELECTIVE - III	
	Business Legislation	M23UCMGE5
	Business Mathematics & Statistics	M23USTGE3
	E-Commerce	
IV	GENERIC ELECTIVE - IV	
	Financial Services	M23UCMGE6
	Consumerism & Consumer Protection	M23UCMGE7
	Operations Research	M23UCMGE8
V	DISCIPLINE SPECIFIC ELECTIVES - I	
	Financial Management	M23UCMDSE1
	Indirect Taxation	M23UCMDSE2
	DISCIPLINE SPECIFIC ELECTIVES -II	
	Human Resource Management	M23UCMDSE3
	Office Management & Secretarial Practice	M23UCMDSE4
VI	DISCIPLINE SPECIFIC ELECTIVES - III	
	Entrepreneurial Development	M23UCMDSE5
	Computer Application in Business	M23UCMDSE6
	DISCIPLINE SPECIFIC ELECTIVES - IV	
	Logistics and Supply Chain Management	M23UCMDSE7
	Spreadsheet for Business	M23UCMDSE8

LIST OF SKILL ENHANCEMENT COURSE

Semester	SEC	Course Title	Paper Code
I	SEC - I NME - I	Business Organisation	M23UCMN01
II	SEC - II NME - II	Advertising	M23UCMN02
II	SEC - III	Industrial Law	M23UCMS01
III	SEC - IV	Tally Practical	M23UCMS02
III	SEC - V	Capital Markets	M23UCMS03
IV	SEC - VI	Service Marketing	M23UCMS04
IV	SEC - VII	Commerce Practical	M23UCMS05

LIST OF COMMON COURSES FOR [B.Com. / B.Com. (CA)]

S.NO	SEMESTER	COURSE CATEGORY	SUBJECT NAME	SUBJECT CODE
1.	I	CORE - I	Financial accounting - I	M23UCM01
2.	I	CORE - II	Principles of management	M23UCM02
3.	I	SEC -I NME I	Business organization	M23UCMN01
4.	I	FC	Managerial communication	M23UCMGE1
5.	II	CORE -III	Financial accounting - II	M23UCM03
6.	II	CORE -IV	Business law	M23UCM04
7.	II	SEC -II NME II	Advertising	M23UCMN02
8.	II	SEC-III	Industrial law	M23UCMS01
9.	III	CORE -V	Corporate accounting-I	M23UCM05
10.	III	CORE -VI	Company law	M23UCM06
11.	III	SEC-V	Capital market	M23UCMS03
12.	IV	CORE -VII	Corporate accounting-II	M23UCM07
13.	IV	SEC-VI	Service marketing	M23UCMS04
14.	IV	SEC-VII	Commerce practical	M23UCMS05
15.	V	CORE - IX	Cost accounting -I	M23UCM09
16.	V	CORE - IX	Banking law and practice	M23UCM10
17.	V	CORE - XI	Income tax law and practice -I	M23UCM11
18.	V	CORE - XII	Management accounting	M23UCM12
19.	V	DSE - I	Financial management	M23UCMDSE1
20.	V	DSE - II	Indirect tax	M23UCMDSE2
21.	V	Internship	Internship	M23UCMIS01
22.	VI	CORE -XIII	Cost accounting -II	M23UCM13
23.	VI	CORE -XIV	Income tax law and practice - II	M23UCM14
24.	VI	Project	Project viva voce	M23UCMPR1
25.	VI	DSE - V	Entrepreneurial development	M23UCMDSE5
26.	VI	Professional Competency Course	General Awareness for competitive Examination	M23UCMPCS1

VIII. SCHEME OF EXAMINATION:

1. Question Paper Pattern for Theory Examination

Time: Three Hours

Maximum Marks: 75

Knowledge Level	Sections	Marks	Total Marks	Meaning of K's
K1	Part - A 10 Questions - Objectives type *1 Marks (No Choice)	Two Questions from each unit	10	K1- Memory Level K2 - Understanding Level K3 - Application Level K4 - Analytical Level
K1, K2	Part - B 5 Questions *2 Marks (No Choice)	One Question from each unit	10	
K2, K3	Part - C 5 Questions (either or type) * 5 Marks	One Question from each unit	25	
K2, K3, K4	Part - D 3 out of 5 Questions *10 Marks	One Question from each unit	30	

2. Question Paper Pattern for Practical Papers

EXTERNAL MARK: 60

INTERNAL MARK: 40

QUESTION PATTERN

Answer all Questions (5x12 =60)

Questions from each Unit (either or choice)

Mark Allotment:

External - 60

Internal - 40

3. Distribution of Marks:

The following are the distribution of marks for external and internal for End Semester Examinations and continuous internal assessment and passing minimum marks for Theory / Practical / Project papers of UG programmes.

ESE	CIA Total	EA Total	Total Marks Allotted	Passing Minimum for EA	Passing Minimum (ESE)
Theory	25	75	100	30	40
Practical	40	60	100	24	40
Project	40	60	100	24	40
Internship	40	60	100	24	40

The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical papers of UG programmes.

THEORY

EVALUATION OF INTERNAL ASSESSMENT

Test : 15 Marks

Assignment : 05 Marks

Attendance : 05 Marks

Total : 25 Marks

PRACTICAL

EVALUATION OF INTERNAL ASSESSMENT

Test : 20 Marks

Attendance : 10 Marks

Observation: 10 Marks

Total : 40 Marks

PROJECT

EVALUATION OF INTERNAL ASSESSMENT

Review 1 : 10 Marks

Review 2 : 10 Marks

Review 3 : 10 Marks

Pre-Viva : 10 Marks

Total : 40 Marks

4. Passing Minimum:

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Theory Exam mark) with minimum of 30 marks (out of 75 marks) in the End Semester Theory Examinations.

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Practical Exam mark) with minimum of 24 marks (out of 60 marks) in the End Semester Practical Examinations.

5. Submission of Record Note Books for Practical Examinations:

Candidates appearing for practical examinations should submit a bonafide record note books prescribed for practical examinations. The candidates failed to submit the record book shall not be permitted to appear for the practical examinations.

6. Internship/Project:

Internship

Internship training (Minimum two weeks period) is mandatory for all the UG programmes during Second year vacation period.

The Internship training should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by the internal examiner / faculty concerned.

1. The Internship training Report may consist of minimum of 30 pages.
2. The candidate has to submit the Internship training Report 20 days before the commencement of the V Semester Examinations.

Project

The following guidelines to be followed for the Project with Viva-voce:

The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/ teacher concerned.

1. The Project Report may consist of minimum of 60 pages.
 2. The candidate has to submit the Project Report 10 days before the commencement of the VI Semester Examinations.
1. A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

IX. Note:

a) SWAYAM / MOOC – Free Online Education:

SWAYAM / MOOC is an instrument for self-actualisation providing opportunities for a life-long learning. Here the student can choose from hundreds of courses, virtually every course taught at the college level, offered by the best teachers in India and elsewhere.

The students can choose an online SWAYAM / MOOC course during their period of study which will earn an extra credit and it will be transferred to the academic records of the students.

b) Value Added Courses

Students are provided with additional courses during their course of study. Students are free to choose the courses. On successful completion of each course, the students will gain one extra credit.

SEMESTER – I

Core - I	B.Com.	Credits: 5
Course Code: M23UCM01	FINANCIAL ACCOUNTING - I	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand the basic accounting concepts and standards.
- ii. To know the basis for calculating business profits.
- iii. To familiarize with the accounting treatment of depreciation.
- iv. To learn the methods of calculating profit for single entry system.
- v. To gain knowledge on the accounting treatment of insurance claims.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1
CO2	Recall the knowledge in preparing detailed accounts of sole trading concerns	K1
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K2

UNIT – I : FUNDAMENTALS OF FINANCIAL ACCOUNTING (15 Hours)

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

UNIT – II: FINAL ACCOUNTS (15 Hours)

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT – III: DEPRECIATION AND BILLS OF EXCHANGE (15 Hours)

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model VS Revaluation. **Bills of Exchange** – Definition – Specimens – Discounting of Bills - Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

UNIT – IV: ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY (15 Hours)

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

UNIT – V: ROYALTY AND INSURANCE CLAIMS**(15 Hours)**

Royalty - Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.
Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

Note: Theory 20%; Problems 80%

TEXT BOOKS	
1.	T.S.Reddy and A.Murthy - Financial Accounting Margham Publication, Chennai.
2.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
3.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
4.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
5.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
6.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
REFERENCE BOOKS	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	M
CO5	S	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

Core - II	B.Com.	Credits: 5
Course Code: M23UCM02	PRINCIPLES OF MANAGEMENT	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand the basic management concepts and functions
- ii. To know the various techniques of planning and decision making
- iii. To familiarize with the concepts of organisation structure
- iv. To gain knowledge about the various components of staffing
- v. To enable the students in understanding the control techniques of management

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the importance of principles of management.	K1
CO2	Paraphrase the importance of planning and decision making in an organization.	K2
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K2

UNIT – I: INTRODUCTION TO MANAGEMENT (15 Hours)

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT – II : PLANNING (15 Hours)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT – III : ORGANIZING (15 Hours)

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT – IV: STAFFING (15 Hours)

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT – V: DIRECTING**(15 Hours)**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **CO-ORDINATION AND CONTROL** : Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

TEXT BOOKS	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
REFERENCE BOOKS	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
WEB RESOURCES	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	S	M	M	S	M
CO3	S	M	M	S	S
CO4	S	M	M	S	M
CO5	S	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

Elective -I	B.Com.	Credits: 3
Course Code: M23UCMGE1	BUSINESS COMMUNICATION	Contact Hour per Week: 4

OBJECTIVES:

- i. To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- ii. To develop the students to understand about trade enquiries
- iii. To make the students aware about various types of business correspondence.
- iv. To develop the students to write business reports.
- v. To enable the learners to update with various types of interviews

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic concept of business communication.	K1
CO2	Exposed to effective business letter	K3
CO3	Paraphrase the concept of various correspondences.	K2
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K3
CO5	Acquire the skill of preparing an effective resume	K4

UNIT – I: INTRODUCTION TO BUSINESS COMMUNICATION (12 Hours)

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.

UNIT – II: TRADE ENQUIRIES (12 Hours)

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

UNIT – III: BANKING & INSURANCE CORRESPONDENCE (12 Hours)

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.

UNIT – IV: SECRETARIAL CORRESPONDENCE (12 Hours)

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.

UNIT – V: INTERVIEW PREPARATION**(12 Hours)**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.

TEXT BOOKS	
1	Business Communication, N.S. Raghunathan and B. Santhanam, Margham Publications, 2022
2	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
3	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
4	K.P. Singha, Business Communication, Taxmann, New Delhi.
5	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
6	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
REFERENCE BOOKS	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
WEB RESOURCES	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	S
CO2	M	M	M	S	M
CO3	M	M	M	M	S
CO4	M	M	M	M	M
CO5	M	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

Elective -I	B.Com.	Credits: 3
Course Code: M23UECGE2	INDIAN ECONOMIC DEVELOPMENT	Contact Hour per Week: 4

OBJECTIVES:

- i. To understand the concepts of Economic growth and development
- ii. To know the features and factors affecting economic development
- iii. To gain understanding about the calculation of national income
- iv. To examine the role of public finance in economic development
- vi. To understand the causes of inflation

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Elaborate the role of State and Market in Economic Development	K4
CO2	Explain the Sectorial contribution to National Income	K3
CO3	Illustrate and Compare National Income at constant and current prices.	K2
CO4	Describe the canons of public expenditure	K3
CO5	Understand the theories of money and supply	K1

UNIT – I: ECONOMIC DEVELOPMENT AND GROWTH (12 Hours)

Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development

UNIT – II: CLASSIFICATION OF NATIONS (12 Hours)

Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.

UNIT – III: NATIONAL INCOME (12 Hours)

Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UNIT – IV: PUBLIC FINANCE (12 Hours)

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

UNIT – V: MONEY SUPPLY**(12 Hours)**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

TEXT BOOKS	
1	Business Economics, S.Shankaran, Margham Publications, Chennai, 2021
2	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
3	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
4	Remesh Singh, Indian Economy, McGraw Hill, Noida.
5	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
6	Sanjeverma, The Indian Economy, unique publication, Shimla.
REFERENCE BOOKS	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Inandi Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	S
CO2	M	S	M	S	M
CO3	M	M	M	S	S
CO4	M	M	M	M	M
CO5	M	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

Elective -I	B.Com.	Credits: 3
Course Code: M23UECGE3	BUSINESS ECONOMICS	Contact Hour per Week: 4

OBJECTIVES:

- i. To understand the approaches to economic analysis
- ii. To know the various determinants of demand
- iii. To gain knowledge on concept and features of consumer behaviour
- iv. To learn the laws of variable proportions
- v. To enable the students to understand the objectives and importance of pricing policy

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the positive and negative approaches in economic analysis	K3
CO2	Understood the factors of demand forecasting	K1
CO3	Know the assumptions and significance of indifference curve	K3
CO4	Outline the internal and external economies of scale	K2
CO5	Relate and apply the various methods of pricing	K4

UNIT – I: INTRODUCTION TO ECONOMICS (12 Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT – II: DEMAND & SUPPLY FUNCTIONS (12 Hours)

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

UNIT – III: CONSUMER BEHAVIOUR (12 Hours)

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT – IV: THEORY OF PRODUCTION**(12 Hours)**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium.

UNIT – V: MARKET STRUCTURE**(12 Hours)**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.

TEXT BOOKS

- 1.S.Shankaran, Business Economics-Margham Publications, Chennai. 2021
- 2.H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. 2020
3. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. 2021
4. Aryamala.T, Business Economics, Vijay Nocole, Chennai. 2021
5. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. 2020

REFERENCE BOOKS

- 1.D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. 2020
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.2021
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia 2019
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.2020
- 5.Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. 2020

WEB RESOURCES

- 1.https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
- 2.<https://www.icsi.edu/>
- 3.<https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	M	M	M	S	S
CO4	M	M	M	M	M
CO5	M	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

SEC – NME 1	B.Com.	Credits: 2
Course Code: M23UCMN01	BUSINESS ORGANIZATION	Contact Hour per Week: 2

OBJECTIVES:

- i. To understand business, profession, organization, social responsibilities, and business ethics.
- ii. To explore business forms, distinguish public and private sectors.
- iii. To comprehend industry location factors, analyze large-scale operation advantages.
- iv. To familiarize with stock exchanges, understand business combinations.
- v. To understand trade associations and chambers of commerce in India.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K1
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	K3
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	K4
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects	K2
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	K1

UNIT – I :

(6 Hours)

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

UNIT – II

(6 Hours)

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT – III

(6 Hours)

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates – district industries centres.

UNIT – IV**(6 Hours)**

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India

UNIT – V**(6 Hours)**

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

TEXT BOOKS
1. C.D. Balaji & Dr. G. Prasad · Business organisation Margham Publications Chennai
2. Business organization and management , Publisher : P. Allan (January 1, 1978)
REFERENCE BOOKS
1. Y.K. Bhushan, Business organization, Sultan Chand, New Delhi.
2. Prakash & Jagadesh, Business organization & Management.
3. Reddy & Gulshar, Principles of Business Organization & Management
4. Vasudevan & Radhasivam, Business Organization.
NOTE: Latest Edition of Textbooks May be Used
WEB RESOURCES
1. https://www.vedantu.com/commerce/forms-of-business-organizations
2. https://ncert.nic.in/textbook/pdf/kebs102.pdf
3. https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	S	M	M	S	M
CO3	S	M	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – I

Foundation Course	B.Com.	Credits: 2
Course Code: M23UCMFC1	MANAGERIAL COMMUNICATION	Contact Hour per Week: 2

OBJECTIVES:

- i. To educate students role & importance of communication skills
- ii. To understand the skills required for facing interview

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand communication process and its barriers.	K1
CO2	Develop business letters in different scenarios	K4
CO3	Develop oral communication skills & conducting interviews	K3
CO4	Use managerial writing for business communication	K2
CO5	Identify usage of modern communication tools & its significance for managers	K1

UNIT – I: PRINCIPLES OF COMMUNICATION

(6 Hours)

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Communication etiquette.

UNIT – II: BUSINESS LETTERS AND ENQUIRY LETTERS

(6 Hours)

Business Letter – Layout- Kinds of Business Letters: application, offer, acceptance/ acknowledgement and promotion letters. Business Development Letters – Enquiry, replies, Order, Sales, circulars, Grievances.

UNIT – III: INTERVIEW

(6 Hours)

Interviews- Direct, telephonic & Virtual interviews- Group discussion – Presentation skills – body language

UNIT – IV: AGENDA AND RESUME WRITING I

(6 Hours)

Communication through Reports – Agenda- Minutes of Meeting – Resume Writing

UNIT – V: FORMS OF COMMUNICATION**(6 Hours)**

Modern Forms of Communication: podcasts, Email, virtual meetings – Websites and their use in Business – social media- Professional Networking sites.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1	Business Communication	N.S. Raghunathan and B. Santhanam	Margham Publications	2022
2.	Essentials of Business Communication	Rajendra Paul & J S Kovalahalli	Sultan Chand & Sons	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Basic Business Communication	Dr. C B Gupta	Sultan Chand, New Delhi.	2017
2.	Business Communication	R C Bhatia,	Ane Books PVT Ltd., Delhi	2015

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	S	M	M	S	M
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – II

Core -III	B.Com.	Credits: 5
Course Code: M23UCM03	FINANCIAL ACCOUNTING - II	Contact Hour per Week: 5

OBJECTIVES:

- i. The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
- ii. To understand the allocation of expenses under departmental accounts
- ii. To gain an understanding about partnership relating to Admission and retirement
- iv. To provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- v. To know the requirements of international accounting standards

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Evaluate the Hire purchase accounts and Instalment systems	K4
CO2	Prepare Branch accounts and Departmental Accounts	K3
CO3	Understand the accounting treatment for admission and retirement in partnership	K1
CO4	Know Settlement of accounts at the time of dissolution of a firm.	K2
CO5	Elaborate the role of IFRS	K4

UNIT – I: HIRE PURCHASE AND INSTALMENT SYSTEM (15 Hours)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

UNIT – II: BRANCH AND DEPARTMENTAL ACCOUNTS (15 Hours)

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT – III: PARTNERSHIP ACCOUNTS – I (15 Hours)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT – IV: PARTNERSHIP ACCOUNTS – II (15 Hours)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners

insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT – V: ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

(THEORY ONLY)

(15 Hours)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

THEORY 20% & PROBLEMS 80%

TEXT BOOKS
1.T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. (New Edition)
2.Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
3.M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
4. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
5. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
REFERENCE BOOKS
1.Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3.Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4.Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5.Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
WEB RESOURCES
1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	M
CO2	S	M	M	S	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	S	S	S	M

S - Strong; **M** - Medium.

SEMESTER – II

Core -IV	B.Com.	Credits: 5
Course Code: M23UCM04	BUSINESS LAW	Contact Hour per Week: 5

OBJECTIVES:

- i. To know the nature and objectives of Mercantile law and the essentials of valid contract
- ii. To gain knowledge on performance contracts
- iii. To be acquainted with the rules of Indemnity and Guarantee
- iv. To make aware of the essentials of Bailment and pledge
- v. To understand the provisions relating to sale of goods

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the Objectives and significance of Mercantile law	K3
CO2	Understand the clauses and exceptions of Indian Contract Act.	K1
CO3	Outline the contract of indemnity and guarantee	K2
CO4	Analyse the provision relating to Bailment and Pledge	K4
CO5	Explain the various provisions of Sale of Goods Act 1930	K3

UNIT – I: ELEMENTS OF CONTRACT

(15 Hours)

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

UNIT – II: PERFORMANCE OF CONTRACT

(15 Hours)

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT – III: CONTRACT OF INDEMNITY AND GUARANTEE (15 Hours)

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

UNIT – IV: BAILMENT AND PLEDGE**(15 Hours)**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT – V: SALE OF GOODS ACT 1930**(15 Hours)**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

TEXT BOOKS	
1	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
2	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
3	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
4	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
5	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
REFERENCE BOOKS	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
WEB RESOURCES	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M
CO2	M	M	M	M	S
CO3	M	M	M	S	M
CO4	M	M	M	M	M
CO5	M	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – II

Generic Elective-II	B.Com.	Credits: 3
Course Code: M23UCMGE2	BUSINESS ENVIRONMENT	Contact Hour per Week: 4

OBJECTIVES:

- i. To understand the nexus between environment and business.
- ii. To know the Political Environment in which the businesses operate.
- ii. To gain an insight into Social and Cultural Environment.
- iv. To familiarize the concepts of an Economic Environment.
- v. To learn the trends in Global Environment / Technological Environment

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the nexus between environment and business.	K1
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3
CO3	Familiarize the various aspects of Social and Cultural Environment.	K2
CO4	Evaluate the parameters in Economic Environment.	K4
CO5	Create a conducive Technological Environment for business to operate globally.	K3

UNIT – I: AN INTRODUCTION (12 Hours)

The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT – II: POLITICAL ENVIRONMENT (12 Hours)

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT – III: SOCIAL AND CULTURAL ENVIRONMENT (12 Hours)

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

UNIT – IV: ECONOMIC ENVIRONMENT (12 Hours)

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT – V: TECHNOLOGICAL ENVIRONMENT**(12 Hours)**

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

TEXT BOOKS	
1	S. Sankaran, Business Environment, Margham Publications, Chennai
2	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
3.	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
4.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
5.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
REFERENCE BOOKS	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	M
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – II

Generic Elective-II	B.Com.	Credits: 3
Course Code: M23UCMGE3	INSURANCE AND RISK MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES:

- i. To know the concepts and principles of contract of insurance
- ii. To understand the basic concepts of life insurance
- iii. To gain knowledge on the principles of general insurance
- iv. To examine the IRDA Act 1999.
- v. To know the risk management process.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the workings of insurance and hedging	K1
CO2	Evaluate the types of insurance policies and settlement	K4
CO3	Discover the Settlement claims under various types of general insurance	K3
CO4	Know the protection provided for insurance policy holders under IRDA	K2
CO5	Evaluate the assessment and retention of risk	K4

UNIT – I: INTRODUCTION TO INSURANCE (12 Hours)

General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

UNIT-II: LIFE INSURANCE (12 Hours)

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance.

UNIT-III: GENERAL INSURANCE (12 Hours)

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UNIT-IV: RISK MANAGEMENT (12 Hours)

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.

UNIT-V: IRDA ACT 1999**(12 Hours)**

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

TEXT BOOKS	
1.	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
2.	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
3.	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
4.	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5.	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
REFERENCE BOOKS	
1.	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2.	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3.	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4.	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5.	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
https://www.mcminnlaw.com/principles-of-insurance-contracts/	
https://www.investopedia.com/terms/l/lifeinsurance.asp	
https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1	

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	S	M
CO4	M	M	M	M	S
CO5	M	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – II

Generic Elective-II	B.Com.	Credits: 3
Course Code: M23UCMGE4	INTERNATIONAL TRADE	Contact Hour per Week: 4

OBJECTIVES:

- i. To enable students familiarise with the basics of International Trade.
- ii. To know the various theories of international trade.
- iii. To impart knowledge about balance of trades and exchange rates.
- iv. To gain knowledge about international institutions.
- v. To gain insights on World Trade Organisation

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Distinguish between the concept of internal and international trade.	K2
CO2	Define the various theories of international trade.	K1
CO3	Examine the balance of trade and exchange rates	K3
CO4	Appraise the role of IMF and IBRD.	K4
CO5	Define the workings of WTO and with special reference to India.	K1

UNIT-I: INTRODUCTION TO INTERNATIONAL TRADE (12 Hours)

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context.

UNIT-II: THEORIES OF INTERNATIONAL TRADE (12 Hours)

Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

UNIT-III: BALANCE OF PAYMENTS (12 Hours)

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

UNIT-IV: INTERNATIONAL ECONOMIC INSTITUTIONS (12 Hours)

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure –

Membership – Quotas – Borrowing and Lending - Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

UNIT-V: WORLD TRADE ORGANISATION

(12 Hours)

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

TEXT BOOKS	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	S Sankaran , International Trade, Margham Publication, Chennai
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
REFERENCE BOOKS	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
5	C B Gupta, International Business, S Chand Publishing, New Delhi
WEB RESOURCES	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S
CO2	M	S	M	S	S
CO3	M	S	M	S	M
CO4	M	S	M	M	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – II

SEC – NME II	B.Com.	Credits: 3
Course Code: M23UCMN02	ADVERTISING	Contact Hour per Week: 4

OBJECTIVES:

- i. To understand the meaning, objectives, and scope of advertising.
- ii. To explore the features and types of advertising agencies.
- iii. To examine the ethical and social issues in advertising.
- iv. To explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
- v. To learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising	K1
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.	K2
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.	K3
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.	K4
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.	K3

UNIT – I: INTRODUCTION

(6 Hours)

Advertising meaning-definition-objectives-scope- benefits-Elements-Media in Advertising

UNIT – II: ADVERTISING AGENCY:

(6 Hours)

Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.

UNIT – III: SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: **(6 Hours)**

Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.

UNIT – IV: BRAND BUILDING**(6 Hours)**

The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises..

UNIT – V: FUNDAMENTALS OF CREATIVITY IN ADVERTISING: (6 Hours)

Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives..

TEXT BOOKS	
1. P Saravanel S Sumathi Advertising And Salesmanship Margham Publications, chennai	
2. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing	
REFERENCE BOOKS	
1. Rathor, B.S.-Advertising management-Himalaya Publishing House	
2. Myers-Advertising management-PHI Norms-Advertising-PHI	
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana	
4. Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication	
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf	
https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf	
http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf	

NOTE: Latest Edition of Textbooks May be Used**MAPPING WITH PROGRAMME SPECIFIC OUTCOMES**

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	M
CO4	S	M	S	M	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – II

SEC – III	B.Com.	Credits: 2
Course Code: M23UCMS01	INDUSTRIAL LAW	Contact Hour per Week: 2

OBJECTIVES:

- i. To Understand and apply the concept of Factories act
- ii. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
- iii. To expose students to the principles relating to health and safety laws in the workplace
- iv. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
- v. To know the development and the judicial setup of Payment of Bonus Act.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Factories act 1948	K1
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947	K2
CO3	Analyse the various measures and policies in The Workmen's Compensation Act .	K3
CO4	Examine the different aspects of ESI and EPF Act.	K4
CO5	Critically evaluate the Case studies relating to Bonus Act.	K3

UNIT – I:

(6 Hours)

Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT – II:

(6 Hours)

Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure

UNIT – III:

(6 Hours)

The Workmen's Compensation Act – Nature and Scope – Definitions – Workmen's Compensations – Employer's Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).

UNIT – IV:

(6 Hours)

Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition-provident fund schemes- contribution and recovery.

UNIT – V:**(6 Hours)**

The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.

TEXT BOOKS

1. Dr. M.R. Sreenivasan & C.D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2. N.D. Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
3. P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
2. "Industrial Relations and Labour Laws" - S C Srivastava - Vikas Publishing
3. "Industrial Relations and Labour Laws" - Piyali Ghosh and Shefali Nandan-
4. McGraw Hill India

NOTE: Latest Edition of Textbooks May be Used

WEB RESOURCES

- i. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>
- ii. https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
- iii. <https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf>

NOTE: Latest Edition of Textbooks May be Used

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	S	M	M	M	S
CO3	S	M	M	S	M
CO4	S	M	M	S	S
CO5	S	M	M	S	S

S - Strong; **M** - Medium.

SEMESTER – III

Core V	B.Com.	Credits: 5
Course Code: M23UCM05	CORPORATE ACCOUNTING-I	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand about the pro-rata allotment.
- ii. To know the provisions of companies, Act under Redemption of Preference shares and debentures
- iii. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
- iv. To examine the factors affecting goodwill of a company
- v. To identify the Significance of International financial reporting standard (IFRS)

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the provisions for underwriting commission	K1
CO2	Examine the provisions of issue and redemption of preferences shares and debentures	K3
CO3	Illustrate part, I and part II forms	K2
CO4	Examine the value shares and goodwill	K4
CO5	Analyse IND AS 7, 12,16	K3

UNIT – I: Issue of Shares (15 Hours)

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Underwriting of Shares– Underwriting Commission - Types of Underwriting.

UNIT – II: Redemption of Preference Shares & Debentures (15 Hours)

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the Open Market includes Ex Interest and Cum Interest.

UNIT – III: Final Accounts (15 Hours)

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration - Profit Prior to Incorporation.

UNIT – IV: Valuation of Goodwill & Shares (15 Hours)

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

UNIT – V: Indian Accounting Standards**(15 Hours)**

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories.

THEORY 20% & PROBLEMS 80%**Textbooks**

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
4	Broman, Corporate Accounting, Taxmann, New Delhi.
5	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.

Reference Books

1	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
2	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	S
CO2	M	S	S	M	M
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – III

Core VI	B.Com.	Credits: 4
Course Code: M23UCM06	COMPANY LAW	Contact Hour per Week: 5

OBJECTIVES:

- i. To know Company Law 1956 and Companies Act 2013
- ii. To have an understanding on the formation of a company
- iii. To understand the requisites of meeting and resolution
- iv. To gain knowledge on the procedure to appoint and remove Directors
- v. To familiarize with the various modes of winding up

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the classification of companies under the act	K1
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K3
CO3	Know the qualification and disqualification of Auditors	K1
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K2
CO5	Analyse the modes of winding up	K3

UNIT – I: Introduction to Company law (15 Hours)

Companies Act 2013 – Definition of a Company, Characteristics of Company – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT – II: Formation of Company (15 Hours)

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association – Certificate of Incorporation – Prospectus – Contents – Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.

UNIT – III: Meeting (15 Hours)

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

UNIT – IV: Management & Administration (15 Hours)

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National

Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

UNIT – V: Winding up

(15 Hours)

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Textbooks	
1	J.Shanthi Company Law Margham Publication, Chennai.
2	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
3	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
4	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
5	Shusma Aurora, Business Law, Taxmann, New Delhi
6	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	S	S	S	M
CO5	S	S	S	M	S

S - Strong; **M** - Medium.

SEMESTER – III

Generic Elective-III	B.Com.	Credits: 3
Course Code: M23UCMGE5	BUSINESS LEGISLATION	Contact Hour per Week: 4

OBJECTIVES:

- i. To impart knowledge on the Factories Act, 1948
- ii. To provide insights on the Foreign Exchange Management Act, 1999
- iii. To inculcate knowledge about the Prevention of Money Laundering Act, 2002
- iv. To enable the students to learn about the Competition Act 2002
- v. To familiarize the students about the existence of Intellectual Property Rights

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the knowledge on Factories Act, 1948	K1
CO2	Analyse the role of Foreign Exchange Management Act, 1999	K3
CO3	Illustrate the practical implications of Prevention of Money Laundering Act, 2002	K2
CO4	Evaluate the importance of Competition Act, 2002	K4
CO5	Gain knowledge on Intelligence Property Rights	K1

UNIT – I: Factories Act 1948

(12 Hours)

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories –General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages.

UNIT – II: Foreign Exchange Management Act, 1999

(12 Hours)

Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.

UNIT – III: Prevention of Money Laundering Act, 2002

(12 Hours)

Definitions – Punishment for the Offence of Money Laundering – Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.

UNIT – IV: Competition Act, 2002

(12 Hours)

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.

UNIT – V: Intellectual Property Rights**(12 Hours)**

Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.

Textbooks	
1	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
2	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vive kKuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – III

Generic Elective-III	B.Com.	Credits: 3
Course Code: M23USTGE3	BUSINESS MATHEMATICS & STATISTICS	Contact Hour per Week: 4

OBJECTIVES:

- i. To impart knowledge on the basics of ratio, proportion, indices and proportions
- ii. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- iii. To familiarize with the measures of central tendency
- iv. To conceptualise with correlation co-efficient
- v. To gain knowledge on time series analysis

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the basics of ratio, proportion, indices and logarithm	K1
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1
CO3	Determine the various measures of central tendency	K2
CO4	Calculate the correlation and regression co-efficient.	K4
CO5	Assess problems on time series analysis	K3

UNIT – I: Ratio (12 Hours)
Ratio, Proportion and Variations, Indices and Logarithms.

UNIT – II: Interest and Annuity (12 Hours)
Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

UNIT – III: Business Statistics Measures of Central Tendency (12 Hours)
Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT – IV: Correlation and Regression (12 Hours)
Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNIT – V: Time Series Analysis and Index Numbers (12 Hours)

Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatfinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – III

Generic Elective-III	B.Com.	Credits: 3
Course Code: M23UCSGE1	E-COMMERCE	Contact Hour per Week: 4

OBJECTIVES:

- i. To know the goals of Electronic commerce
- ii. To understand the various Business models in emerging E-commerce areas
- iii. To have an insight on the internet marketing technologies
- iv. To understand the benefits and implementation of EDI
- v. To examine the ethical issues of E-commerce

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the role and features of world wide web	K1
CO2	Summarize the Benefits and model of e-tailing	K2
CO3	Use the web enabled services	K1
CO4	Tackle the threats in internet security system	K3
CO5	Discover the Ethical principles Privacy and Information Rights	K4

UNIT – I: Introduction to E-Commerce (12 Hours)

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features.

UNIT – II: E-Commerce Business Models & Consumer Oriented E Commerce (12 Hours)

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

UNIT – III: E-Commerce Marketing Concepts (12 Hours)

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

UNIT – IV: Electronic Data Interchange & Security (12 Hours)

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT – V: Ethics in E-Commerce**(12 Hours)**

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

TEXTBOOKS	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
REFERENCE BOOKS	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	M	M	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – III

SEC - IV	B.Com.	Credits: 2
Course Code: M23UCMS02	TALLY PRACTICAL	Contact Hour per Week: 2

OBJECTIVES:

- i. To enable the students to acquire sound knowledge of basics of tally
- ii. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K3, K4

List of Practical's:

1. Creation, alteration and deletion of company.
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Voucher entry problems in double entry mode.
4. Accounting vouchers using stock items.
5. Generation of accounting books and reports.
6. Generation of inventory books and reports.
7. Payroll preparation.
8. To Calculate GST

TEXT BOOKS

Ashok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

REFERENCE BOOKS

Official Guide To Financial Accounting Using Tally ERP 9 With GST by Tally Education Pvt. Ltd
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WEB RESOURCES:

- | |
|--|
| <ol style="list-style-type: none">1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/2. https://www.sarkarirush.com/tally-erp-9-book-pdf-download/3. https://tallyonlinetraining.com4. https://www.tallyacademy.in5. https://help.tallysolutions.com |
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SEMESTER – III

SEC - V	B.Com.	Credits: 2
Course Code: M23UCMS03	CAPITAL MARKETS	Contact Hour per Week: 2

OBJECTIVES:

- i. To understand the Indian capital market, primary market methods, and the functioning of the secondary market
- ii. To Explore the features and characteristics of mutual funds and understand their operation.
- iii. Define the depository system and comprehend the process of dematerialization.
- iv. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
- v. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets.	K1
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds.	K4
CO3	Explain the meaning and functions of the depository system.	K2
CO4	Analyze SEBI guidelines for the primary and secondary markets.	K3
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps	K2

UNIT – I: Indian capital market:

(6 Hours)

Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.

UNIT – II: Mutual Fund:

(6 Hours)

Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.

UNIT – III: Depository System:

(6 Hours)

Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.

UNIT – IV: Securities Exchange Board of India**(6 Hours)**

Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.

UNIT – V: Derivatives**(6 Hours)**

Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.

TEXTBOOKS	
1	Financial Services – D. Santhanam, Margham Publication.
2	Capital Markets: Institutions and Instruments by Fabozzi and Frank J
REFERENCE BOOKS	
1	Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf
2	https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
3	https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

Core VII	B.Com.	Credits: 5
Course Code: M23UCM07	CORPORATE ACCOUNTING-II	Contact Hour per Week: 5

OBJECTIVES:

- i. To know the types of amalgamation
- ii. To gain an understanding about reconstruction
- iii. To know Final statements of banking companies
- iv. To understand the legal requirements of financial accounts
- v. To have an insight on modes of winding up of a company

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K1
CO2	Apply and alter the share capital and internal reconstruction	K4
CO3	Do the accounting procedure of non-performing assets	K1
CO4	Give the consolidated accounts of holding companies	K2
CO5	Prepare liquidator's final statements	K3

UNIT – I: Amalgamation, Absorption & External Reconstruction (15 Hours)

Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

UNIT – II: Alteration of Share Capital – & Internal Reconstruction (15 Hours)

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

UNIT – III: Accounting of Banking Companies (15 Hours)

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT – IV: Consolidated Financial Statements (15 Hours)

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT – V: Liquidation of Companies (15 Hours)

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.

Textbooks	
1	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
2	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
3	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
4	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
5	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

Core VIII	B.Com.	Credits: 4
Course Code: M23UCM08	PRINCIPLES OF MARKETING	Contact Hour per Week: 4

OBJECTIVES:

- i. To know the concept and functions of marketing
- ii. To understand the importance of market segmentation
- iii. To examine the stages of new product development
- iv. To gain knowledge on the various advertising medias
- v. To analyse the global market environment

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop an understanding on the role and importance of marketing	K3
CO2	Apply the 4 p's of marketing in their venture	K4
CO3	Identify the factors determining pricing	K2
CO4	Use the different Channels of distribution of industrial goods	K1
CO5	Understand the concept of E-marketing and E-Tailing	K1

UNIT – I: Introduction to Marketing (12 Hours)

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing– Green Marketing.

UNIT – II: Market Segmentation (12 Hours)

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process.

UNIT – III: Product & Price (12 Hours)

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

UNIT – IV: Promotions and Distributions (12 Hours)

Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

UNIT – V: Competitive Analysis and Strategies (12 Hours)

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E–Tailing–Consumerism–Market Research–MIS and Marketing Regulation.

Textbooks	
1	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
2	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
3	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

GENERIC ELECTIVE-IV	B.Com.	Credits: 3
Course Code: M23UCMGE6	FINANCIAL SERVICES	Contact Hour per Week: 3

OBJECTIVES:

- i. To impart knowledge on the role and function of the Indian financial system.
- ii. To enrich their knowledge on key areas relating to management of financial products and services
- iii. To familiarize students about Venture Capital, Leasing.
- iv. To make them understand the Credit Rating system.
- v. To provide insights into mutual funds and the operation of NSDL and CSDL.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarise the role and function of the financial system	K2
CO2	Apply practical knowledge on key areas relating to management of financial products and services	K4
CO3	Familiarize students about Venture Capital, Leasing.	K1
CO4	Infer the importance of the Credit Rating system.	K2
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K1

UNIT – I: Introduction to Financial System (9 Hours)

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT – II: Introduction to Financial Services (9 Hours)

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT – III: Venture Capital and Leasing (9 Hours)

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

UNIT – IV: Credit Rating**(9 Hours)**

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

UNIT – V: Mutual Funds**(9 Hours)**

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

TEXTBOOKS

1	B. Santhanam, Financial Services, Margham Publications, Chennai.
2	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
3	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
4	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.

REFERENCE BOOKS

1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

NOTE: Latest Edition of Textbooks May be Used**WEB RESOURCES**

1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

GENERIC ELECTIVE-IV	B.Com.	Credits: 3
Course Code: M23UCMGE7	CONSUMERISM & CONSUMER PROTECTION	Contact Hour per Week: 3

OBJECTIVES:

- i. To understand the nature of consumers and consumerism
- ii. To know how consumers are exploited
- iii. To be familiar with consumer rights and duties
- iv. To learn about Consumer Protection Act
- v. To gain insights into consumerism in India.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall aspects in consumerism	K1
CO2	Identify the reasons for consumer exploitation	K2
CO3	Discover the rights and duties of a consumer	K3
CO4	Create an environment which protects the consumers in India	K4
CO5	Critically appraise the consumer Protection Act	K3

UNIT – I: Consumerism (9 Hours)

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.

UNIT – II: Consumer Exploitation (9 Hours)

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.

UNIT – III: Consumer Rights and Duties (9 Hours)

Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.

UNIT – IV: Consumerism in India (9 Hours)

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.

UNIT – V: Consumer Protection Act 2019 (9 Hours)

Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

TEXTBOOKS	
1	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
2	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
3	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
REFERENCE BOOKS	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdlsa.gov.in/right_menu/act/pdf/consumer.pdf

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	M
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	M

S - Strong; **M** - Medium.

SEMESTER – IV

GENERIC ELECTIVE-IV	B.Com.	Credits: 3
Course Code: M23UCMGE8	OPERATION RESEARCH	Contact Hour per Week: 3

OBJECTIVES:

- i. To introduce the students to operations research and linear programming.
- ii. To impart knowledge about transportation and assignment problems.
- iii. To get acquainted with game theory and simulation.
- iv. To develop abilities to analyse and manage inventories using various methods.
- v. To acquire knowledge on network analysis.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K1
CO2	Understand the economic factors by applying transportation and assignment problems.	K2
CO3	Apply the concept of game theory and simulation for optimal decision making.	K3
CO4	Analyse and manage inventories to meet the changes in market demand.	K3
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K4

UNIT – I: Introduction to Operations research and Linear Programming Problem (9 Hours)

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP – Graphical method - Simplex Method.

UNIT – II: Transportation and Assignment problem (9 Hours)

Transportation Problem – methods - North West corner method - Least cost method -Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem.

UNIT – III: Game Theory and Simulation (9 Hours)

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method – Simulation.

UNIT – IV: Inventory Management (9 Hours)

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for

deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP).

UNIT – V: Network Analysis

(9 Hours)

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

TEXTBOOKS	
1.	C.R.Kothari, -Quantitative Techniques, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
REFERENCE BOOKS	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, -Statistical Methods, S.Chand & Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
WEB RESOURCES	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

SEC-VI	B.Com.	Credits: 2
Course Code: M23UCMS04	SERVICES MARKETING	Contact Hour per Week: 2

OBJECTIVES:

- i. To know the service concept, its evolution and growth.
- ii. To understand Marketing Mix in service marketing and its effective management.
- iii. To know the service marketing techniques applied in various sectors.
- iv. To emphasize the distinctive aspects of Services Marketing.
- v. To visualize the different Service Marketing Strategies.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Concept of Services and intangible products	K1
CO2	Discuss the relevance of the services Industry to Industry	K2
CO3	Examine the characteristics of the services industry and the modus operandi	K3
CO4	Analyse the role and relevance of Quality in Services	K4
CO5	Critically Visualise future changes in the Services Industry	K4

UNIT – I: Introduction to Services : (6 Hours)

Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India –Classifications of services.

UNIT – II: Marketing Mix in Service Marketing: (6 Hours)

Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service – additional dimension in Services Marketing – People, Physical Evidence and Process.

UNIT – III: Positioning of services: (6 Hours)

Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.

UNIT – IV: Managing service operations: (6 Hours)

Managing service operations- Participants in services- Employees and customer's role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.

UNIT – V: Service Marketing Strategies for health:**(6 Hours)**

Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.

TEXTBOOKS	
1	Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
2	S.M. Jha, Services marketing, Himalaya Publishers, India
	Baron, Services Marketing , Second Edition. Palgrave Macmillan
REFERENCE BOOKS	
1	Dr. B. Balaji , Services Marketing and Management , S. Chand & Co , New Delhi.
2	Thakur .G.S. Sandhu supreet & Dogra Babzan , Services marketing , Kalyani Publishers, Ludhiana.
3	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
4.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
3	https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	M	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

SEC-VII	B.Com.	Credits: 2
Course Code: M23UCMS05	COMMERCE PRACTICAL	Contact Hour per Week: 2

OBJECTIVES:

- i. To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note.
- ii. To Know the students about the drawing and endorsement of cheques
- iii. To understand the students about co-operative societies procedures.
- iv. To emphasizes the students to prepare the cost department documents.
- ii. To enable the students to be proficient with filling LIC application, PAN form and IT form.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Mention the procedure for filling up of receipts, voucher and delivery challan	K1
CO2	Explain the concepts drawing and endorsing of cheques.	K2
CO3	Identify the procedure for filling up of loan application	K1
CO4	Analysis the model of cost sheet and agenda	K3
CO5	Develop the concept of preparation of advertising copy.	K4

SYLLABUS CONTENT

UNIT – I: Preparation of invoice, Receipts and Share application (6hours)

1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass – debit and credit notes.

2.Preparation of application for shares and allotment

Unit – II Drawing and Endorsement of cheques (6hours)

3.Drawing, endorsing and crossing of cheques – filling up of pay in slips – demand draft application and preparation of demand drafts.

4.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.

5.Drawing of bills of exchange and promissory notes.

Unit – III: Admission to co-operative societies (6hours)

6.Filling up of application forms for admission to cooperative societies.

7. Filling up loan application forms and deposit challan.

8. Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV: Preparation of Agenda and minutes of meeting (6hours)

9. Preparation of agenda and minutes of meetings-both general body and board of directors.

10. Using bin card and inventories.

11. Using cost sheets.

Unit – V Preparation of income tax return and PAN (6hours)

12. Filling up of an application form for LIC policy, filling up of the premium form – filling up the challan for remittance of premium.

13. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.

14. Filling up income-tax returns and application for permanent account number.

Distribution of Marks: Practical 60% and Record Note Book 40%.

NOTE: Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

WEB RESOURCES	
1	https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
2	https://blog.hubspot.com/marketing/how-to-make-an-ad
3	https://clickup.com/blog/meeting-agenda/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – IV

E C C – I	B.Com.	Credits: 2
Course Code: M23UES01	ENVIRONMENTAL STUDIES	Contact Hour per Week: 2

OBJECTIVES:

- i. To know the functions of eco system
- ii. To understand the renewable resources
- iii. To know the service hotspots of biodiversity.
- iv. To emphasizes the causes of environmental pollution
- v. To visualize the Environmental Disaster Management

UNIT – I – Fundamentals

(6 Hours)

Environment – definition – scope. Ecosystem- Types- Terrestrial and Aquatic ecosystem, structure and function of ecosystems- producers, consumers and decomposers - energy flow in the ecosystem - ecological succession – food chain, food webs and ecological pyramids.

UNIT – II – Natural Resources

(6 Hours)

Renewable Resources - air, water, soil, forest and wildlife resources. Non-renewable – minerals coal, oil and gas. Environmental problems related to the extraction and use of natural resources.

UNIT – III – Biodiversity

(6 Hours)

Definition – values – consumption use, productive social, ethical, aesthetic and option values threats to bio diversity – hotspots of biodiversity, *In situ, ex situ* conservation.

UNIT – IV – Environmental Pollution

(6 Hours)

Definition – causes, effects and mitigation measures – air pollution, water pollution, soil pollution noise pollution, thermal pollution – nuclear hazards– solid wastes, acid rain – climate change, ozone depletion and global warming. Environmental laws and regulations in India.

UNIT – V – Pollution and Environment

(6 Hours)

Population explosion – Environment and human health – HIV/ AIDS – women and child welfare – resettlement and rehabilitation of people, Environmental Disaster Management.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publishing Company	Year of Publication
1.	Textbook for Environmental Studies for Undergraduate Courses of all branches of higher education	Erach Bharucha	University Grants Commission and Bharatavidya peeth Institute of Environment Education and Research, Pune.	2004
2.	Environmental Studies	Anubha Kaushik	New Age International Publishers, NewDelhi	2012
3.	Environmental Studies for Undergraduate Courses - As Per UGC Notified Syllabus	Sushmita Baskar and R. Baskar	Unicorn Books Publishers	2007
4.	Textbook of Environmental Studies for Undergraduate Courses	Erach Bharucha	Second Edition Orient Black Swan Publishers	2013

SEMESTER – V

Core IX	B.Com.	Credits: 4
Course Code: M23UCM09	COST ACCOUNTING-I	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand the various concepts of cost accounting.
- ii. To prepare and reconcile Cost accounts.
- iii. To gain knowledge regarding valuation methods of material.
- iv. To familiarize with the different methods of calculating labour cost.
- v. To know the apportionment of Overheads.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of cost accounting	K1
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K2
CO3	Analyse the various valuation methods of issue of materials.	K3
CO4	Examine the different methods of calculating labour cost.	K4
CO5	Critically evaluate the apportionment of Overheads.	K4

UNIT – I: Introduction of Cost Accounting (15 Hours)

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

UNIT – II: Cost Sheet and Methods of Costing (15 Hours)

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing–Job Costing.

UNIT – III: Material Costing (15 Hours)

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT – IV: Labour Costing (15 Hours)

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT – V: Overheads Costing**(15 Hours)**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

TEXTBOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
2	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
REFERENCE BOOKS	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Core X	B.Com.	Credits: 4
Course Code: M23UCM10	BANKING LAW AND PRACTICE	Contact Hour per Week: 5

OBJECTIVES:

- i. To help the students understand various provision of Banking Regulation Act 1949
- ii. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
- iii. To throw light on Central Bank in India, its formation, nationalizing its organization structure and role of bank to government
- iv. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
- v. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Aware of vvarious provision of Banking Regulation Act 1949	K1
CO2	Analyse the evolution of Central Banking concept their roles and function	K3
CO3	Gain knowledge about the Central Bank in India, role of bank to government.	K2
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K4
CO5	Define the practical banking systems relationship of bankers	K1

UNIT – I: Introduction to Banking

(15 Hours)

History of Banking- Components of Indian Banking - Indian Banking System- Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Functions of Central Bank.

UNIT – II: RBI

(15 Hours)

Establishment – objective - Legal framework – Functions – SBI - Establishment - Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFC - RBI Regulations.

UNIT – III: Bank Account

(15 Hours)

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-Passbook-Bank Customer Relationship-Special Types of currents – KYC norms. Bank Lending –Lending Sources - Bank Lending Principles-Forms of lending- securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT – IV: Endorsement**(15 Hours)**

Meaning-Components-Kinds of Endorsements- effect of endorsement-Rules regarding Endorsement - Dishonouring of Cheques- Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty.

UNIT – V: E-Banking**(15 Hours)**

Meaning-Services-e-banking -Internet banking Meaning-Internet banking Vs Traditional Banking- Services- Frauds in Internet banking. Mobile banking- Anywhere Banking-Any Time Banking- ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS-Meaning- Steps-Benefits.

TEXT BOOKS	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
3	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
4	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
REFERENCE BOOKS	
1	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
2	KataitSanjay , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S - Strong; **M** - Medium.

SEMESTER – V

Core XI	B.Com.	Credits: 5
Course Code: M23UCM11	INCOME TAX LAW AND PRACTICE-I	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand the basic concepts & definitions under the Income Tax Act, 1961.
- ii. To compute the residential status of an assessee and the incidence of tax.
- iii. To compute income under the head salaries.
- iv. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- v. To compute the income from Business & Profession considering its basic principles & specific disallowances.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1
CO2	Assess the residential status of an assessee & the incidence of tax.	K2
CO3	Compute income of an individual under the head salaries.	K3
CO4	Ability to compute income from house property.	K1
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K4

UNIT – I: Introduction to Income Tax (15 Hours)

Introduction to Income Tax – History – Objectives of Taxation – Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.

UNIT – II: Residential Status (15 Hours)

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

UNIT – III: Income from Salary (15 Hours)

Computation of Salary Income – Features of Salary – Allowances – Types of Allowances – Perquisites – Kinds of Perquisites –Types of Provident Fund – Gratuity – Pension – Commutation of Pension – Deduction of Salary – Profits in Lieu of Salary.

UNIT – IV: Income from House Property (15 Hours)

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property–Deductions.

UNIT – V: Profits and Gains from Business or Profession (15 Hours)

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Computation of Income from Business or Profession.

TEXTBOOKS	
1	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
2	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
REFERENCE BOOKS	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Core XII	B.Com.	Credits: 4
Course Code: M23UCM12	MANAGEMENT ACCOUNTING	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand basics management accounting.
- ii. To know the aspects of Financial Statement Analysis.
- iii. To familiarize with fund flow and cash flow analysis.
- iv. To learn about budgetary control.
- v. To gain insights into marginal costing.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall basics in management accounting	K1
CO2	Apply the knowledge of preparation of Financial Statements	K3
CO3	Analyse the concepts relating to fund flow and cash flow	K3
CO4	Evaluate techniques of budgetary control	K4
CO5	Formulate criteria for decision making using principles of marginal costing.	K2

UNIT – I: Introduction to Management Accounting (15 Hours)

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT – II: Financial Statement Analysis (15 Hours)

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Preparation of Financial Statements from Ratios.

UNIT – III: Fund Flow Analysis & Cash Flow Analysis (15 Hours)

Fund Flow Statement: Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3.

UNIT – IV: Budgetary Control (15 Hours)

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget- Production Budget – Sales Budget.

UNIT – V: Marginal Costing: (15 Hours)

Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point.

TEXTBOOKS	
1	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
REFERENCE BOOKS	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundram–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Discipline Specific Electives 1/2	B.Com.	Credits: 3
Course Code: M23UCMDSE1	FINANCIAL MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES:

- i. To introduce the concept of financial management.
- ii. To learn the capital structure theories.
- iii. To gain knowledge about techniques in capital budgeting.
- iv. To learn about dividend payment models.
- v. To understand the needs and calculation of working capital in an organization.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the concepts in financial management.	K1
CO2	Apply the various capital structure theories.	K3
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K3
CO4	Determine dividend pay-outs.	K2
CO5	Estimate the working capital of an organization.	K4

UNIT – I: Introduction

(15 Hours)

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

UNIT – II: Financial Decision

(15 Hours)

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average) - Leverage – Concept – Operating and Financial Leverage on EPS.

UNIT – III: Investment Decision

(15 Hours)

Capital Budgeting - Meaning - Process – Cash Flow Estimation- **Capital Budgeting Appraisal Methods:** Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.

UNIT – IV: Dividend Decision

(15 Hours)

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.

UNIT – V: Working Capital Decision**(15 Hours)**

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories and Cash.

Textbooks	
1	A.Murthy, Financial Management, ,Margham Publications, Chennai.
2	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
3	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
4	I.M. Pandey, Financial Management, Vikas Publications, Noida.
5	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
6	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Discipline Specific Electives 2/2	B.Com.	Credits: 3
Course Code: M23UCMDSE2	INDIRECT TAXATION	Contact Hour per Week: 4

OBJECTIVES:

- i. To get introduced to indirect taxes.
- ii. To have an overview of Indirect taxes.
- iii. To be familiar the CGST and IGST Act.
- iv. To learn procedures under GST.
- v. To gain knowledge about Customs Duty.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquaintance with Indirect tax laws	K1
CO2	Exposed to the overview of GST.	K2
CO3	Apply provisions of CGST and IGST	K3
CO4	Summarise procedures of GST	K2
CO5	Discuss aspects of Customs Duty in India	K4

UNIT – I: Introduction to Indirect Tax

(12 Hours)

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

UNIT – II: An Overview of Goods & Service Tax (GST)

(12 Hours)

Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

UNIT – III: CGST ACT 2017 & IGST Act

(12 Hours)

Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act – Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.

UNIT – IV: Procedures under GST**(12 Hours)**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT – V: Customs Duty 1962**(12 Hours)**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

TEXTBOOKS	
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
REFERENCE BOOKS	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Discipline Specific Electives 3/4	B.Com.	Credits: 3
Course Code: M23UCMDSE3	HUMAN RESOURCE MANAGEMENT	Contact Hour per Week: 4

OBJECTIVES:

- i. To explore to the aspects relating of Human resource management
- ii. To equip with the various processes of Recruitment and Selection
- iii. To be acquainted with Training methods and the concept of Performance Appraisal
- iv. To learn about Industrial Relations
- v. To assimilate knowledge on employee welfare

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K4
CO2	Formulate action plans for employee Recruitment and Selection.	K3
CO3	Choose appropriate methods of Training	K1
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention	K2
CO5	Formulate strategies for employee welfare	K3

UNIT – I: INTRODUCTION TO HRM

(12 Hours)

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning -Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT – II: RECRUITMENT AND SELECTION

(12 Hours)

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process –Curriculum Vitae –Test-types– Kinds of employment interview –Medical Screening – Appointment Order.

UNIT – III: TRAINING AND DEVELOPMENT

(12 Hours)

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services –Career Development.

UNIT – IV: INDUSTRIAL RELATIONS (12 Hours)

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining- Workers‘ participation in management –Types and effectiveness

UNIT – V: EMPLOYEE WELFARE (12 Hours)

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration –Components of remuneration – Incentives – Benefits

TEXTBOOKS	
1	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
2	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
3	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
REFERENCE BOOKS	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune
4	ane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Discipline Specific Electives 4/4	B.Com.	Credits: 3
Course Code: M23UCMDSE4	OFFICE MANAGEMENT & SECRETARIAL PRACTICE	Contact Hour per Week: 4

OBJECTIVES:

- i. To familiar with modern office management.
- ii. To familiar with the work atmosphere
- iii. To train the students in maintaining and running the office effectively.
- iv. To understand and organize data records
- v. To gain knowledge about the role of a secretary

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarised with modern office management	K1
CO2	Adapt with the modern work atmosphere	K4
CO3	Trained in maintaining the office independently and effectively	K2
CO4	Ability to organize data records in office	K3
CO5	Motivated to act as a company secretary	K2

UNIT – I: MODERN OFFICE AND ITS FUNCTION (12 Hours)

Introduction — Meaning of Office—Office Work—Office Activities—The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements—Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.

UNIT – II: OFFICE SPACE AND ENVIRONMENT MANAGEMENT (12 Hours)

Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems— Designing a Lighting System - Benefits of Good Lighting in Office — Ventilation—Interior Decoration -Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness — Security—Secrecy.

UNIT – III: RECORDS MANAGEMENT (12 Hours)

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms - Design, Management and Control

UNIT – IV: INDUSTRIAL RELATIONS (12 Hours)

Records — Importance of Records — Records Management —Filing — Essentials and Characteristics of a Good Filing System —Classification and Arrangement of Files — Filing Equipment —Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The

UNIT – V: SECRETARIAL PRACTICE

(12 Hours)

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

TEXTBOOKS	
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
REFERENCE BOOKS	
1	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
2	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S - Strong; **M** - Medium.

SEMESTER – V

Value Education	B.Com.	Credits: 2
Course Code: M23UVE01	VALUE EDUCATION: YOGA	Contact Hour per Week: 6

OBJECTIVES:

- i. To understand physical body and Health concepts
- ii. To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation
- iii. To Introspect and improve the behaviors
- iv. To inculcate cultural behavioral patterns

UNIT – I: Yoga and Physical Health (6 Hours)

Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1,2, Massage, Acu pressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana.

UNIT – II: Greatness of Life Force and Mind (6 Hours)

Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits.

UNIT – III: Personality Development – Sublimation (6 Hours)

Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power

UNIT – IV: Human Resources Development (6 Hours)

Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns.

UNIT – V: Law of Nature (6 Hours)

Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Value Education	World Community Service centre	Vethathiri Publications, Erode	2018 Edition

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Journey of Consciousness	Vethathiri Maharishi	Vethathiri Publications	2011
2	Simplified Physical Exercises	Vethathiri Maharishi	Vethathiri Publications	2014

SEMESTER – V

Internship	B.Com.	Credits: 2
Course Code: M23UCMIS01	INTERNSHIP	Contact Hour per Week:

OBJECTIVES:

- i. To provide comprehensive learning platform to students where they can enhance their employ ability skills and become job ready along with real corporate exposure
- ii. To enhance students' knowledge in different fields of commerce.

Internship

- ❖ Internship (Minimum two week's period) for the UG programmes during second year vacation period.
- ❖ The Internship should be valued for 100 marks by an internal examiner; however the Viva-Voce examination should be conducted by the internal examiner / guide/ teacher concerned.
- ❖ The Internship training Report may consist of minimum of 30 pages.
- ❖ The candidate has to submit the Internship Report 20 days before the commencement of the V Semester Examinations.

SEMESTER – VI

Core XIII	B.Com.	Credits: 4
Course Code: M23UCM13	COST ACCOUNTING - II	Contact Hour per Week: 6

OBJECTIVES:

- i. To understand the standards in Cost Accounting.
- ii. To know the concepts of contract costing.
- iii. To be familiar with the concept of process costing.
- iv. To learn about operation costing.
- v. To gain insights into standard costing.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall standards in cost accounting	K1
CO2	Apply the knowledge in contract costing	K3
CO3	Analyze and assimilate concepts in process costing	K4
CO4	Understand various bases of classification cost and prepare operating cost statement.	K1
CO5	Indicate the standards and analyse variances.	K2

UNIT – I: COST ACCOUNTING STANDARDS (18 Hours)

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

UNIT – II: CONTRACT COSTING (18 Hours)

Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.

UNIT – III: PROCESS COSTING (18 Hours)

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.

UNIT – IV: OPERATION COSTING (18 Hours)

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

UNIT – V: STANDARD COSTING (18 Hours)

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

TEXT BOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
REFERENCE BOOKS	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

Mapping with Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	M
C02	S	S	S	S	S
C03	S	S	S	S	M
C04	S	S	S	S	S
C05	S	S	S	S	S

S- Strong; **M**-Medium

SEMESTER – VI

Core XIV	B.Com.	Credits: 4
Course Code: M23UCM14	INCOME TAX LAW AND PRACTICE - II	Contact Hour per Week: 6

OBJECTIVES:

- i. To understand provisions relating to capital gains.
- ii. To know the provisions for computation of income from other sources.
- iii. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- iv. To learn about assessment of individuals.
- v. To gain knowledge about assessment procedures.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall provisions on capital gains	K1
CO2	Apply the knowledge about income from other sources	K3
CO3	Analyse the set off and carry forward of losses provisions	K4
CO4	Learn about assessment of individuals	K2
CO5	Apply procedures learnt about assessment procedures.	K3

UNIT – I: CAPITAL GAINS

(18 Hours)

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F.

UNIT – II: INCOME FROM OTHER SOURCES

(18 Hours)

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

UNIT – III: SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME

(18 Hours)

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNIT – IV: ASSESSMENT OF INDIVIDUALS

(18 Hours)

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT – V: INCOME TAX AUTHORITIES**(18 Hours)**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Permanent Account Number (PAN).

TEXTBOOKS	
1	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
2	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
REFERENCE BOOKS	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

Mapping with Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	S	S
C02	S	S	M	S	S
C03	S	S	M	S	S
C04	S	S	M	S	S
C05	S	S	M	S	S

S- Strong; **M-**Medium

SEMESTER – VI

Project	B.Com.	Credits: 4
Course Code: M23UCMPR1	PROJECT VIVA VOCE	Contact Hour per Week: 6

Group Project & Viva Voce

Each group will comprise of 3 members and will be allotted to staff co-ordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the second semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organization approved by the staff co-ordinator and the HOD.

Internal Evaluation

I Review – Selection of the field of study, topic & Literature Collection - **10 Marks**

II Review – Research Design & Data Collection - **10 Marks**

III Review – Analysis & Conclusion, Preparation of rough draft - **10 Marks**

Pre viva Examination- Submission of rough draft and Model viva - **10 Marks**

Total - 40 Marks

End Semester Examination:

Evaluation of the project - 40 Marks

Viva Voce - 20 marks

Total - 60 Marks

Viva voce/ presentation will be conducted by a panel of External examiners including the HOD and staff co-ordinator guiding the project.

SEMESTER – VI

Discipline Specific Electives 5/6	B.Com.	Credits: 3
Course Code: M23UCMDSE5	ENTREPRENEURIAL DEVELOPMENT	Contact Hour per Week: 5

OBJECTIVES:

- i. To know the meaning and characteristics of entrepreneurship.
- ii. To identify the various business opportunities
- iii. To understand the Process of setting up an enterprise.
- iv. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise.
- v. To develop an understanding of the role of MSME in economic growth

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the various traits of an entrepreneur	K1
CO2	Determine ideas into business opportunities	K3
CO3	Summarize feasibility study before starting a project	K2
CO4	Identify the sources of funds for funding a project	K2
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	K4

UNIT – I: Introduction to Entrepreneur (12 Hours)

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT – II: Design Thinking (12 Hours)

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT – III: Setting Up an Enterprise (12 Hours)

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT – IV: Business Model Canvas and Formulation of Project Report (12 Hours)

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT – V: MSME’s and Support Institutions**(12 Hours)**

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

TEXT BOOKS	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Ni cole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
REFERENCE BOOKS	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Mapping with Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; **M**-Medium

SEMESTER – VI

Discipline Specific Electives 6/6	B.Com.	Credits: 3
Course Code: M23UCMDSE6	COMPUTER APPLICATION IN BUSINESS	Contact Hour per Week: 5

OBJECTIVES:

- i. To apply various terminologies used in the operation of computer systems in a business environment.
- ii. To understand the basic concepts of a word processing package.
- iii. To apply the basic concepts of electronic spread sheet software in business.
- iv. To Understand and apply the basic concepts of PowerPoint presentation.
- v. To generate electronic mail for communicating in an automated office for business environment.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall various techniques of working in MS-WORD.	K1
CO2	Prepare appropriate business document.	K3
CO3	Create - Presentation for Seminars and Lecture.	K4
CO4	Understanding various tools used in MS-EXCEL.	K2
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	K3

UNIT – I: Word Processing (15 Hours)

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

UNIT – II: Mail Merge (15 Hours)

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

UNIT – III: Preparing Presentations (15 Hours)

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

UNIT – IV: Spreadsheet and its Business Applications (15 Hours)

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

UNIT – V: Creating Business Spreadsheet**(15 Hours)**

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

TEXTBOOKS	
1	R Parameswaran , Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal , Sushil Kumar Sharma , Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
REFERENCE BOOKS	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

NOTE: Latest Edition of Textbooks May be Used**Mapping with Programme Specific Outcomes (PSOs)**

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
C04	S	S	S	S	S
C05	S	S	S	S	S

S- Strong; **M**-Medium

SEMESTER – VI

Discipline Specific Electives 7/8	B.Com.	Credits: 3
Course Code: M23UCMDSE7	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Contact Hour per Week: 5

OBJECTIVES:

- i. To understand the origin and principles of logistics management.
- ii. To know the types of inventory control.
- iii. To gain insight on the importance of supply chain management.
- iv. To identify the Key Enablers in Supply Chain Improvement.
- v. To analyse the SCOR model.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the principles of logistics management	K1
CO2	Illustrate the distribution channels of distribution	K2
CO3	Summarize the importance of supply chain	K2
CO4	Determine the role of manager in supply chain	K3
CO5	Apply the SCOR models	K4

UNIT – I: Logistics Management (15 Hours)

Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management–Concepts in Logistics.

UNIT – II: Transportation and Distribution (15 Hours)

Types of Inventory Control– Demand Forecasting– Routing– Transportation Management – Codification– Distribution Channel Management – Distribution Resource Planning (DRP).

UNIT – III: Supply Chain Management (15 Hours)

Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

UNIT – IV: Supply Chain Drivers (15 Hours)

Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.

UNIT – V: Aligning the Supply Chain with Business Strategy (15 Hours)

SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

TEXT BOOKS	
1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
REFERENCE BOOKS	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value-Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

NOTE: Latest Edition of Textbooks May be Used

Mapping with Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
C04	S	S	S	S	S
C05	S	S	S	S	S

S- Strong; **M**-Medium

SEMESTER – VI

Discipline Specific Electives 8/8	B.Com.	Credits: 5
Course Code: M23UCMDSE8	SPREADSHEET FOR BUSINESS	Contact Hour per Week: 5

OBJECTIVES:

- i. To introduce students to Excel as an important tool in business applications
- ii. To familiarize them with the features and functions of a spread sheet.
- iii. To understand the concepts of accounting, reporting and analysis using spread sheet.
- iv. To construct formulas, including the use of built-in functions, and relative and absolute reference
- v. To develop various applications using MS-Excel

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K3
CO2	Understanding Various Tools Used In Ms-Excel	K1
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	K2
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions	K2
CO5	Develop Trending Application Using MS-Excel	K4

UNIT – I: Introduction (15 Hours)

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT – II: Financial, Logical and Text Functions Financial Functions (15 Hours)

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions

UNIT – III: Statistical Analysis (15 Hours)

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis

UNIT – IV: Reference**(15 Hours)**

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT – V: Projects and Applications**(15 Hours)**

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

TEXTBOOKS

John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA

Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.

Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA

Greg Harvey, Excel 2016 for Dummies, Chennai.

REFERENCE BOOKS

Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai

Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.

Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.

Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, –Microsoft 2003, Tata McGraw Hill, Noida.

NOTE: Latest Edition of Textbooks May be Used**WEB RESOURCES**

<https://www.freebookkeepingaccounting.com/using-excel-in-accounts>

<https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>

https://www.youtube.com/watch?v=Nv_Nnw01FaU

Mapping with Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; **M**-Medium

SEMESTER – VI

Professional Competency Course	B.Com.	Credits: 2
Course Code: M23UCMPCS1	PROFESSIONAL COMPETENCY SKILL GENERAL AWARENESS FOR COMPETITIVE EXAMINATION	Contact Hour per Week: 2

OBJECTIVES:

- i. To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
- ii. To build experiences for students as they grow into lifelong learners.
- iii. To know the basic concepts of various discipline.

- i.

COURSE OUTCOMES:

On the successful completion of the course students, will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop board knowledge of the different components in polity	K3
CO2	Understand the Geographical features across countries and in India	K1
CO3	Acquire knowledge on the aspects of Indian Economy	K4
CO4	Understand the significance of India's Freedom Struggle.	K2
CO5	Gain knowledge on Ecology and Environment	K1

UNIT – I: Indian Polity**(6 Hours)**

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy - Basic structure Doctrine, Elections in India and Election Commission.

UNIT – II: Geography**(6 Hours)**

Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

UNIT – III: Economy**(6 Hours)**

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices.

UNIT – IV: History**(6 Hours)**

Modern India – formation of Indian National Congress – World War I and India’s Response – Home Rule league – Rowlett Act – Non –Cooperation Movement – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

UNIT – V: Environment and Ecology**(6 Hours)**

Basic concepts – Ecology, Biodiversity- Food chain and food web – International Bio Diversity organizations - International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization.

TEXTBOOKS
Class XI and XII NCERT Geography
History – Old NCERT’S Class XI and XII
REFERENCE BOOKS
M. Laxmi Kant (2019), Indian polity, McGraw- Hill
Ramesh Singh (2022), Indian Economy, McGraw - Hill
G.C Leong, Physical and Human Geography, Oxford University Press
Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used
WEB RESOURCES
https://www.freebookkeepingaccounting.com/using-excel-in-accounts
https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
https://www.youtube.com/watch?v=Nv_Nnw01FaU

NOTE: Latest Edition of Textbooks May be Used**Mapping with Programme Specific Outcomes (PSOs)**

Cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S
CO5	S	M	M	M	S

S- Strong; M-Medium