

PG and Research Centre of Commerce-B.Com

About the Department

The Department of Commerce in our college was started in the year 1974-75 as only a men's college. Afterwards it was made as a co-educational Institution. The M.Com programme was started in the year 1985-86 followed by Ph.D in 2004. In the year M.Phil was started. After establishing M.Com, M.Phil and Ph.D the Department of Commerce was renamed as Post graduate and Research Centre of Commerce. The B.Com programme provides a strong foundation level of understanding of the functioning of business organizations, commercial transactions and various specialized operations such as Accounting, Finance, and Marketing and Human resource by offering a comprehensive curriculum. The three year B.Com Degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. Now this year onwards as per the UGC guidelines we propose to introduce Outcome Based Education (OBE). It includes Language ,core courses, allied courses , electives core courses, Non Major Electives, Skill based courses, , Soft skill courses, Physical Education, Value Education, extension activities, Factory visit, Internship, study tour and enhancement courses.

The Post Graduate and Research Centre of Commerce is marching towards achieving the goal of teaching, research, and extension in Commerce oriented research to the rural people to kindle their mind and create an involvement in the field of social science research. So far our Department has produced 250 M.Phil. Scholars and 105 Ph.D. Scholars since its inception.

The primary aim of the department is to make the Commerce students respond to changing social realities through the development and application of knowledge. It also thrives towards creating a people-centred, ecologically sustainable and just society that promotes and protects dignity, equality, social justice and human rights for all. The motto of the department is to focus on outreach programs that would help the students to serve the world well with innovations and wisdom across the broad range of humanity's challenges in the globalised era.

PRINCIPAL

Dr. P. Balagurusamy, M.A., M.Phil., M.Ed., P.G.D.C.A., Ph.D.,

STAFF MEMBERS

1. Dr. M. Ponniah, M.Com., M.Com(Co-op), M.B.A.,P.G.D.H.R.M, M.Phil., Ph.D.,
Associate Professor &Head
2. Dr. M. Inbalakshmi, M.Com., M.B.A.,P.G.D.C.A., M. Phil., NET., Ph.D., **Associate Professor**
3. Dr. R. Balasubramani, M.Com., M.B.A., P.G.D.C.A., M. Phil., Ph.D., **Assistant Professor**
4. Dr. M. Muruganandam, M.Com., M.B.A., M.Phil., P.G.D.C.A., Ph.D., **Assistant Professor**
5. Dr. S. Srikala, M.Com., M.Phil., B.Ed., D.C.A., Ph.D., **Assistant Professor**
6. Dr. E.M. Sharmila, M.F.C., M.Phil., NET., Ph.D., **Assistant Professor**
7. Mrs. V. Vetriselvi, M.Com., M.Phil., NET., **Assistant Professor**
8. Dr. S. Seenivasan, M.Com., M.Phil., Ph.D., **Assistant Professor**
9. Dr. P. Ranichandrika, M.Com., M.Phil., Ph.D., **Assistant Professor**
10. Dr. A. Rani, M.Com., PGDST., M.Phil., Ph.D., SET., M.B.A. **Assistant Professor**
11. Dr.G. Muthukumar, M.Com., M.Phil., Ph.D., **Assistant Professor**
12. Dr. N. Dharani, M.Com., M.Phil., Ph.D., **Assistant Professor**
13. Mrs. M. Subathra, M.Com., M.B.M., M.Phil., B.Ed., **Assistant Professor**

Programme Outcomes

The undergraduate students passing out from GTN Arts College

- ❖ Acquire proficiency in Language, Arts, and Management studies and shall be equipped with ICT competencies including digital literacy.
- ❖ Gain dexterity in communication skills and to apply the concepts and skills in a focused thematic area through sustained critical inquiry.
- ❖ Develop necessary skills for employability and get instilled with ambition, involvement and responsibility by exploring their role in creating this world and positioning themselves in the 21st century.
- ❖ Get acquainted with lifelong learning process by exploring knowledge independently

Programme Specific Outcomes

After successful completion of B.Com programme, a student will be able to:

PSO1: Gain academic excellence with latest development in contemporary, national and global level through productive transactions.

PSO2: Outline the ability to assess, evaluate and utilize information from diverse sources.

PSO3: Compute the skills of problem solving in day to day business activities through academic expertise

PSO4: Pursue higher education in the field of commerce and other inter-related disciplines,

PSO5: Get a strong foundation for the development of entrepreneurial mind set, leadership quality and emotional consciousness to face the global environment

PSO6: Provide exposure to students latest application and job oriented commerce with computer applications subjects.

PSO7: Acquire the practical hindrances in the business and industrial practices through internship projects and self study courses.

PSO8: Take up employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate law.

PSO9: Communicate effectively on various activities and make effective presentation.

PSO10: Summarize the impact of commercial activity on environmental and sustainability.

PSO11: Evolve themselves as dynamic and socially responsible citizens

PSO12: Achieve high level of efficiency and self realization by pursuing lifelong learning.

**P.G. and Research Centre of Commerce
Under Choice Based Credit System (CBCS)**

Course Pattern for B.Com

The Under graduate degree course consists of five vital components. They are as follows:

Part I Language (Tamil / French)

Part II English

Part III Core Course (Theory, Practical, Electives, Allied, Project and Internship).

Part IV Skill Based, Non Major Electives, Environment and Gender Studies, Value Education and Self Study

Part V Physical Education (Non Semester) and Extension Activities.

Objectives

The Syllabus for Bachelor Commerce Programme under semester system has been designed on the basis of Choice Based Credit System (CBCS), which would focus on job oriented programmes and value added education. It will come into effect from June 2020 onwards.

Eligibility

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course

The students who join the B.Com Programme shall undergo a study period of three academic years – Six semesters.

Summary of Hours and Credits - B.Com

Part	Semester	Specification	No. of Courses	Hrs	Credits	Total
I	I - IV	Language (Tamil / French)	2	8	6	6
II	I - IV	English	2	12	6	6
III	I – VI	Core Courses				114
		Theory	19	102	82	
		Practical	1	2	2	
		On the Job Training	1	-	2	
		Electives	2	12	8	
		Project	1	4	4	
		Allied Courses	4	24	16	
IV	I & II	Non Major Elective Courses	2	4	4	20
	I & II	1. Value Education				
	I & II	2. Environment and Gender Studies	2	4	4	
	III – IV	Skill Based Courses	4	8	8	
	III & IV	Self Study Courses (Soft Skills I & Soft Skills II)	2	-	4	
V	II & IV	Physical Education - Practical (Non-Semester Course)	1	-	2	4
		Extension Activities	1		2	
		Total	44	180	150	

PG and Research Centre of Commerce - B.Com
Course Pattern – from 2020-2021

Sem.	Part	Study Component	Course Code	Course Title	Hrs	Credit
I	I	Tamil I / French I	20UCOL11/ 20UCCL11 20UFRL12	fhg;gPL French Language and Civilisation I	4	3
	II	English I	20UENL11	English Language Through Literature I	6	3
	III	Core Course I	20UCOC11/ 20UCCC11	Principles of Accounting	6	5
		Core Course II	20UCOC12	Principles of Management	4	3
		Allied Course 1	20UCOA11	Managerial Economics	6	4
	IV	Non Major Elective Course I	20UCON11/ 20UCCN11	Business Organisation	2	2
	IV	Value Education	20UVEV11	Value Education	2	2
Total					30	22
II	I	Tamil II / French II	20UCOL21 / 20UCCL21 20UFRL22	epWkr; rl;lq;fs; French Language and Civilisation II	4	3
	II	English II	20UENL21	English Language Through Literature II	6	3
	III	Core Course III	20UCOC21/ 20UCCC21/	Financial Accounting	6	5
		Core Course IV	20UCOC22	Principles of Marketing	4	3
		Allied Course II	20UCOA21	Economic Development of India	6	4
	IV	Non Major Elective Course II	20UCON21/ 20UCCN21	Modern Banking	2	2
		Environment and Gender Studies	20UEGS21	Environment and Gender Studies	2	2
	V	Physical Education - Practical	20UPEV2P	Physical Education – Practical (Non semester Course)	-	2
	Total					30
III	III	Core Course V	20UCOC31/ 20UCCC31	Business Accounting	6	5
		Core Course VI	20UCOC32	Computer Application in Business - Theory	3	2

		Core Practical I	20UCOC3P	Computer Application in Business - Lab	2	2
		Core Course VII	20UCOC33/ 20UCCC33	Costing	6	5
		Core Course VIII	20UCOC34	Banking Theory Law and Practice	5	4
		Allied Course III	20UCOA31/ 20UCCA31	Business Statistics	6	4
	IV	Skill Based Course I	20UCOS31/ 20UCCS31	Quantitative Aptitude	2	2
	V	Self Study Course I	20USSS31	Soft Skills I	-	2
		Total			30	26
IV	III	Core Course IX	20UCOC41/ 20UCCC41	Partnership Accounting	6	5
		Core Course X	20UCOC42	Auditing	5	4
		Core Course XI	20UCOC43	Business Environment	5	4
		Core Course XII	20UCOC44	Management Accounting	6	5
		Allied Course IV	20UCOA41/ 20UCCA41	Business Mathematics	6	4
	IV	Skill Based Course II	20UCOS41/ 20UCCS41	Reasoning Ability	2	2
	V	Extension Activities	Common code	Club Activities	-	2
		Self Study Course II	20USSS41	Soft Skills II	-	2
		Total			30	28
V	III	Core Course XIII	20UCOC51	Company Accounting	6	5
		Core Course XIV	20UCOC52/ 20UCCC51	Income Tax law and Practices - I	6	5
		Core Course XV	20UCOC53/ 20UCCC52	Business Law	6	4
		Core Course XVI	20UCOC54	Business Communication and Office Management	4	4
		Core Elective Course I	20UCOE51	Human Resource Management	6	4
			20UCOE52	Financial Management		
			20UCOE53	Logistics and Supply Chain Management		

		On the Job Training	20UCOC5P	On the Job Training	-	2
	IV	Skill Based Course III	20UCOS51/ 20UCCS51	Elements of E - Commerce	2	2
		Total			30	26
VI	III	Core Course XVII	20UCOC61	Corporate Accounting	6	5
		Core Course XVIII	20UCOC62/ 20UCCC61	Income Tax Law and Practices - II	6	5
		Core Course XIX	20UCOC63/ 20UCCC62	Industrial Law	6	4
		Core Elective Course II	20UCOE61	Entrepreneurship Development	6	4
	20UCOE62		Financial Markets and Services			
	20UCOE63		Service Marketing			
	III	Core Project I	20UCOC6P	Project	4	4
IV	Skill Based Course IV	20UCOS61	Fundamentals of Goods and Services	2	2	
		Total			30	24
		Overall total for VI Semesters			180	150

Allied Courses

There will be FOUR Allied courses to fulfill the B.Com programme during three years.

Subject	Maximum Marks	Year of Study
Managerial Economics & Economic Development of India	100 100	I
Business Statistics & Business Mathematics	100 100	II

The Syllabus for the Allied Courses can be obtained from the Allied Department of Economics

Value Added Courses

The PG and Research Centre of Commerce is offering the following Value Added Courses for thirty hours for all the UG students with no prejudice to the Under Graduate programme results.

Sl.No.	Semester	Course Code	Course Title
1.	III	20CCOM31	Industrial Organization
2	IV	20CCOM41	Advertising and Sale Promotion
3	V	20CCOM51	Business Ethics
4	VI	20CCOM61	Interview Techniques

Extra Credit Self Paced Courses for Advanced Learners

The Department of Commerce has offered the following Extra Credit Self Paced Courses to enlighten the advanced learners. The department persuades the students to take virtual courses on MOOCS, SWAYAM and NPTEL.

1. Cost Accounting
2. Intellectual Property Rights
3. Management Accounting
4. Services Marketing

	B.Com / B.Com (CA)	Programme Code	UCO / UCC
Course Code	20UCOL11/ 20UCCL11	Number of Hours/Cycle	4
Semester	I	Max. Marks	100
Part	I	Credit	3
Course Title	fhg;gPL		
Cognitive level Up to K3			

முகபமுரை

மாணவர்களுக்கு காப்பீடு பற்றிய அபெப்படை ஜற்றுகளை கற்றுத் தருவது மற்றும் காப்பீட்டின் பல்குவறு வகைகளை விளக்குவது

அலகு 1

12

மணிகள்

காப்பீடு போருள் / இலக்கணம் / சூகாட்பாடுகள் / முக்கியவழிஜறுகள் / பணிகள் / முக்கியத்துவம்? காப்பீட்டு ஒப்பந்தம் / தனிநபருக்கானவை / சூகத்திற்கானவை / வியாபாரத்திற்கானவை - அரசுக்கானவை

அலகு 2

10 மணிகள்

ஆருள் காப்பீடு போருள் / ஆருள் காப்பீட்டு ஒப்பந்தத்தின் அபெப்படை ஜறுகள் / வகைகள் / நன்மைகள் / சூகாட்பாடுகள் / ஆருள் காப்பீடு சேய்வதற்கான வழிமுறைகள் முனைமம் சேலுத்துதல் / இடர்பாடுகளை சூதர்கூ சேய்தல் மற்றும் களைதல் / சலுகைநாட்கள் / பிரதிநியமனம் / ஒப்படைப்பு தவறிய பத்திரம் / இடிப்பீட்டு காப்பீட்டுத் தோகை வறுகுதல் / முகவர் அறிக்கை / பத்திரம் உரிமை இடிப்பு / ?உரிமைமீட்டு - சரண் மதிப்பு - காப்பீட்டு பத்திரத்தின் ுலம் கடன் பேறுதல்

அலகு 3

14 மணிகள்

தீ காப்பீடு போருள் / இலக்கணம் / இயல்புகள் / பல்வகையான காப்பீட்டு பத்திரங்கள் / ஒப்பந்தத்தின் நிபந்தனைகள் / இடிப்பீட்டுத் தோகை வறுகுதல் / இரட்டைகாப்பீடு - மறு காப்பீடு - நடைமுறைகள்

அலகு 4

12

மணிகள்

கடல் காப்பீடு / போருள் / இலக்கணம் / பயன்பாடு / ஒப்பந்தத்தின் தன்மை / பிரிசுகள் / பத்திர வகைகள் / முனைமம் கணக்கிசுகுதல் / நடடத்தின் வகைகள் / கடல்சார் இடர்பாடுகள் / இடிப்பீட்டுத் தோகை வறுகுதல் / இந்தியாவில் கடல் காப்பீட்டு தோழில் நடைமுறைகள்

அலகு

5

12 மணிகள்

இதர காப்பீட்டு தனிநபா விபத்து காப்பீட்டு - வாகன காப்பீடு - திருட்டு காப்பீடு - சூக பாதுகாப்பு காப்பீடு / பல்குவறு காப்பீட்டு பனுகள் / கிராமமுற காப்பீடு / இந்தியாவில் விவசாய காப்பீட்டு விவறுகள் - மருத்துவ காப்பீடு - போறுப்பு காப்பீடு - னுகித்துறையில் காப்பீட்டின் னுகு

ஊழரசளநடவடடிஅநள

இந்தப பாடத திட்டத்ததை முத்தெதப் பிறகு மாணவர்களால்

உக 1	காப்பீட்டின் பணிகள் இன்றியமையாமை மற்றும் அவற்றின் ஒப்பந்தத்தை அறிந்து கோள்ள இயலும்
உக 2	ஆருள் காப்பீட்டின் நடைமுறைகளை தேரிந்து கோள்ள இயலும்
உக 3	தீ காப்பீட்டு ஒப்பந்தத்தின் நடைமுறைகளை முரிந்து கோள்ள இயலும்
உக 4	கடல் காப்பீட்டு ஒப்பந்தத்தின் நடைமுறைகளை முரிந்து கோள்ள இயலும்
உக 5	போதுக் காப்பீட்டின் பல்குவறு வகைகளையும் அதன் சேயல்பாடுகளையும் பயன்படுத்துதல் முறைப்படுத்துதல்.

Pedagogy

வகுப்பு நடத்துதல் முறையில் நடத்துதல் சூ விவாதம் வினா வினாபணி
ஒப்படைப்பு
பாட நூல்
1. பீர் முகம்மது?(2018)இ் காப்பீடு சுகாட்பாடுகளும் நேறிமுறைகளும்”இ பாடி
பபளிசுகுக்1/2ன்இ மதுரை.

பரிந்துரைக்கப்படும் முத்தனுகள்

1. ,ராமனுகம்.஁.இசேல்வகுமார்?஁.இ(2013)இ “காப்பீ஁ சுகாட்பா஁ களும் நேறிமுறைகளும்”இ மேரிட் இண்யொ பப்ளிகேஷன்இ மதுரை.
2. ஁கராசன்.஁இ(2006)இ “காப்பீ஁ சுகாட்பா஁ களும் நேறிமுறைகளும்”இ Sirenga Publications, Rajapalayam
3. Murthy.A., (2017) Principles and Practice of Insurance, Margham Publishers, Chennai
4. Krishnaswamy .G(2012) – A Text book on Principles and Practice of Life Insurance, Excel Books New Delhi First Edition
5. Periasamy P(2017). Principles and Practice of Life Insurance, Himalaya Publishing house Pvt.Ltd, Chennai

E-Resources

- <https://www.licindia.in>
- <https://gicofindia.com>

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
CO 1	3	2	3	1	2	3	1	2	0	1	2	0
CO 2	2	1	2	1	3	3	2	0	0	2	1	3
CO 3	3	0	1	2	1	2	3	0	2	1	0	2
CO 4	2	1	1	0	2	1	0	2	3	2	2	1
CO 5	3	2	2	1	0	3	1	1	0	2	1	3

3. High; 2. Moderate ; 1. Low

Articulation Mapping -K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K3& K3)	1(K3)
4	CO4	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	24	30	59	59%	59%
K3	-	8	20	28	28%	28%
Total Marks	10	40	50	100	100%	100%

ghlj;jpl;lk;

myF	ghlj;jpl;lk;	kzpj;Jspfs;	fw;g;gpf;Fk; topKiwf;s
myF 1 fhg;gPL	fhg;gPL nghUs;	3	tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhd tpdh gzp xg;gilg;G
	gzpfs;	3	
	Kf;fpaj;JtKk;	6	
myF 2 MAs; fhg;gPL	MAs; fhg;gPL nghUs;	2	tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhd tpdh gzp xg;gilg;G
	MAs; fhg;gPL - tiffs;	2	
	MAs; fhg;gPL nra;tjw;fhd top Kiwfs;	2	
	Kfth; mwpf;if	1	
	MAs; fhg;gPL - gj;jpuk;	3	
myF 3 jPfhg;gPL	jP fhg;gPL nghUs;	3	tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhd tpdh gzp xg;gilg;G
	gy;tifahd fhg;gPL;L gj;jpuq;fs;	5	
	xg;ge;jj;jpd; epge;jidfs;	3	
	,ul;il fhg;gPL	3	
myF 4 fly; fhg;gPL	fly; fhg;gPL nghUs;	2	tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhd tpdh gzp xg;gilg;G ;
	xg;ge;jj;jpd; jd;ik	2	
	gphpTfs;	2	
	gj;jpu tiffs;	2	
	fly;rh; ,lh;ghLfs;	2	
	,e;jpahtpy; fly; fhg;gPL;L njhopy; eilKiwfs;	2	
myF 5 ,ju fhg;gPL;L	jdpegh; tpgj;Jfhg;gPL;L	2	tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhd tpdh gzp xg;gilg;G
	thfdfhg;gPL	1	
	jpUl;Lfhg;gPL	1	
	r%f ghJfhg;G fhg;gPL	1	
	gy;NtW fhg;gPL; Lgbtq;fs	1	
	fpuhkGw fhg;gPL	2	
	kUj;Jt fhg;gPL	2	
	nghWg;G fhg;gPL	1	
	tq;fpj;Jiwapy; fhg;gPL;bd; gq;F	1	

Course designed by: Dr.M.Muruganandam , Dr. G. Muthukumar , A. Babitha

Programme	B.Com ' B.Com CA	Programme Code	UCO / UCC
Course Code	20UCOC11/ 20UCCC11	Number of Hours/Cycle	6
Semester	I	Max. Marks	100
Part	III	Credit	5
Core Course I			
Course Title	Principles of Accounting		
Cognitive Levels up to K3			

Preamble

Student can understand the basic concepts of accounting, recording of transactions, have the knowledge of accounting errors, Bank Reconciliation Statement, Depreciation and can have the working knowledge in the preparation of Final accounts of sole trading and non-trading concerns

Unit I Introduction to Accounting 19 Hours

Book-keeping – Meaning, Definition, Objectives, Advantages and Limitations - Accounting – Meaning, Definition, Objectives, Limitations, Difference between Book-keeping and Accounting – Types - Important Accounting Terminologies – Accounting Concepts and Conventions – Users of Accounting Information - Recording of Business Transactions - Journal – Ledger – Subsidiary books – Trial balance.

Unit II Rectification of Errors and Bank Reconciliation Statement 14 Hours

Rectification of Errors - Meaning – Types – Errors disclosed and not disclosed by trial balance – Accounting treatment - Preparation of Suspense account – Bank Reconciliation Statement – Meaning, Reasons for difference in Bank pass book and cash book balances – Preparation of BRS when causes of differences are given

Unit III Preparation of Final Accounts 21 Hours

Final Accounts of Sole trading concerns (with adjustments) - Trading and Profit and Loss Account - Balance Sheet – Provisions & Reserves – Capital & Revenue transactions

Unit IV Depreciation 17 Hours

Depreciation – Meaning, Need and Causes – Methods of maintaining accounts - provision for depreciation A/c is not maintained and Provision for depreciation A/c is maintained - Different methods of providing depreciation – Straight Line Method – Diminishing Balance Method – Annuity Method - Sinking Fund Method.

Unit V Accounts of Non Trading concerns 19 Hours

Introduction – Special items pertaining to non-trading concerns- Capital and Revenue items – Meaning and differences - Receipt and Payments A/c and Income and Expenditure A/c – Meaning and Differences - Preparation of Final Accounts – When Receipts and Payments A/c is given - When Income and Expenditure Account is given.

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Book

1. Jain. S.P. & Narang. K.L. (2019) *Advanced Accounting*, Volume –I, Kalyani Publishers, New Delhi, 18th Revised Edition.

Reference Books

1. Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced Accounts*, Sultan & Chand Publications, New Delhi.
2. Tulsian, P.C (2013), *Financial Accounting*, Pearson Education (Singapore) Pte. Ltd
3. Gupta. R.L. and Radhasamy, (2013), *Advanced Accounting*, S.Chand & Company Ltd., New Delhi, edition (2018).

4. Arulanandam. M. and A,Raman,K.S.(2017), *Advanced Accountancy*, Himalaya Publications, New Delhi,
5. Reddy. T.S. and Dr. Murthy. A (2019), *Financial Accounting*, Margham Publications, Chennai– 600 017.

E-Resources

- <https://guides.baker.edu>
- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://study.com>
- <https://www.accounting details.com>
- [nptel.ac.in.course](https://nptel.ac.in/course)

Course Outcomes

After completion of this course, the students will be able to:

CO1	Describe the meaning, objectives and limitations of book keeping and accounting, their differences, concept and conventions and prepare the journal, ledger, subsidiary books and trial balance.
CO2	Identify and rectify different types of accounting errors, prepare suspense accounts, identify the reasons for the difference between cash book and pass book balance and prepare bank reconciliation statement.
CO3	Prepare Final accounts of sole trading concerns with adjustments.
CO4	Examine the concept, need and causes of Depreciation and to calculate the various methods of depreciation
CO5	Prepare the final accounts of non-trading concerns.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	3	1	2	2	1	0	0	2	2	2	2	2
CO 2	3	0	3	2	0	0	2	2	1	0	0	2
CO 3	3	0	3	2	2	2	1	2	0	1	1	2
CO 4	2	0	0	2	0	1	0	0	1	0	0	2
CO 5	3	2	3	0	2	2	3	3	0	1	1	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either / or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2 & K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2 & K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K3& K3)	1(K2)
5	CO5	Up to K3	2	K1 & K2	2(K1& K1)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Makes For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	-	21	21%	21%
K2	5	16	30	51	51%	51%
K3	-	8	20	28	28%	28%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit	Description	Hours	Mode
Introduction to Accounting	a) Book-keeping and Accounting	4	Class Room
	b) Accounting Types, Principle and Terminologies.	3	Lectures
	c) Recording - Journal, Ledger.	5	PPT Presentation
	d) Subsidiary books	4	Quiz
	e) Trial balance.	3	Assignments Practice paper
Rectification of Errors and Bank Reconciliation Statement	a) Rectification of Errors	4	Class Room
	b) Errors disclosed and not disclosed by trial balance	2	Lectures
	c) Reason for Difference in Bank pass book and cash book	3	PPT Presentation
	d) Preparation of BRS.	5	Quiz Assignments Practice paper
Preparation of Final Accounts	a) Meaning and importance of sole trading concern	2	Class Room
	b) Provisions & Reserves	2	Lectures
	c) Capital & Revenues	2	PPT Presentation
	d) Preparation Final Accounts of Sole trading concerns (with adjustments)	15	Quiz Assignments Practice paper
Depreciation	a) Need and causes of Depreciation	2	Class Room
	b) Provision for Depreciation	3	Lectures
	c) Different methods of depreciation	12	PPT Presentation Quiz Assignments Quiz, Practice paper
Accounts of Non Trading concerns	a) Introduction – Non-trading	3	Class Room
	b) Special items pertaining to non-trading concerns	5	Lectures
	c) Preparation of Final Accounts of Non trading concern	11	PPT Presentation Quiz Assignments Practice paper

Course designed by Dr. P. Ranichandrika and Dr.B.Rekha

Programme	B.COM	Programme Code	UCO
Course Code	20UCOC12	Number of Hours/Cycle	4
Semester	I	Max. Marks	100
Part	III	Credit	3
Core Course II			
Course Title	Principles of Management		
Cognitive level Up to K3			

Preamble

To enable the students to study the evolution of Management, functions, concepts, principles and practices of management and to facilitate the students in appreciating need/significance and applications of various managerial functions.

Unit I Introduction and Evolution of Management thoughts and approaches to Management 12 hours

Meaning- definitions - Nature and scope - Levels of management - Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches- functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management

Unit II Planning and Decision making 12 hours

Nature, purpose and functions – importance and elements of planning - types of plan - Management by Objective (MBO) - Steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning – concept and process. Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.

Unit III Organising 12 hours

Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – span of management

Unit IV Staffing and Directing 12 hours

Staffing: Concept of staffing- staffing process; Job analysis, Recruitment and Selection – job satisfaction– job enrichment Directing: Motivation – Major Motivation theories – motivational techniques– Leadership – types and theories of leadership – Communication – process of communication – barrier in communication – effective communication –communication and IT

Unit V Controlling 12 hours

Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion.

Text Book

1. Vijaya Raghavan, G.K, (2017), *Principles of Management*, Lakshmi Publications, Chennai.

Reference Books

1. Gupta R. N., (2016). *Principles of Management*, S. Chand &Company Ltd., New Delhi.
2. Ramasamy, T, (2013), *Principles of Management*, Gold Books Publishing House, Srivilliputtur.
3. Natarajan, K, and Ganesan, K..P, (2012)., *Principles of Management*, Himalaya Publishing House, New Delhi.
4. Tripathi, P.C, & Reddy, P.N.(2017)., *Principles of Management*, Tata Mcgraw Hill Publishing company Ltd., New Delhi.
5. Kathiresan.S, and Dr.Radha.V.,(2006)., *Principles of Management*, Prasanna publication., Chennai-5.

E- References

- ebooks.lpude.in
- www.researchgate.com
- www.himpub.com

Course Outcomes

After completing the course, the student would be able to:

CO 1	Explain the basic concepts of management, state the roles and responsibilities of managers, discuss the functions of management.
CO 2	State the elements and techniques of planning, recognize the skills necessary for carrying out effective management decision-making and strategic management planning, examine the importance of developing clearly identified goals and objectives.
CO 3	Outline the different types of organisation, explain delegation of authorities and span of management.
CO 4	Explain the basic concepts of staff process in the human resource management, and Identify ways to attract, hire, retain high-quality employees. motivations, Identify good communication process and its barriers in global business scenario .
CO 5	Describe stages in controlling process, analyse controlling techniques for attaining goals of business organisation and assessing IT support to control productivity problems .

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PS O4	PS O5	PS O6	PS O7	PS O8	PSO9	PSO10	PSO 11	PSO12
CO1	2	2	0	3	3	2	3	1	1	1	2	2
CO2	2	2	2	2	1	1	1	1	1	0	1	2
CO3	2	2	3	1	2	0	0	1	2	1	2	2
CO4	1	2	1	1	0	0	1	1	1	1	2	1
CO5	1	2	3	0	1	2	0	1	2	2	2	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	8		13	13	13
K2	5	24	10	39	39	39
K3		8	40	48	48	48
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit	Description	Hours	Mode
Unit I Introduction and Evolution of Management thoughts and approaches to Management	a. Meaning- definitions - nature and scope	2	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments,
	- Levels of management	3	
	b. Managerial roles, responsibilities and skills	3	
	Evolution of management thoughts and approaches	2	
	c. Functions of management	2	
Unit II Planning and Decision Making	d. Trends and Challenges of Management in Global Scenario	2	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments
	e. Emerging issues in management	3	
	a. Nature, purpose and functions	2	
	Importance and elements of planning types of plan	2	
	b. Management by Objective (MBO)	3	
Unit III Organising	c. Steps in planning	3	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments
	d. Planning Tools and Techniques - Planning premises – Strategic planning – concept and process.	2	
	e. Decision Making: Meaning -Steps in Decision Making – Techniques of Decision Making.	2	
	a. Nature and purpose of organizing-	2	
	b. Formal and informal organization,	2	
Unit IV Staffing and Directing	c. Organization chart –organization structure – types – Line and staff authority.	3	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments
	d. Departmentalization – delegation of authority –	3	
	e. centralization and decentralization – span of management	2	
	a. Concept of staffing- staffing process	2	
	b. Motivation – Major Motivation theories – motivational techniques	3	
Unit V Controlling	c. Job satisfaction – job enrichment	2	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments
	d. Leadership – types and theories of leadership	2	
	e. Communication – process of communication – barrier in communication – effective communication –communication and IT.	3	
	a. Definition of control, characteristics of control- importance of control	4	
	b. Stages in the control process- requisites of effective control and controlling techniques-	4	
Unit V Controlling	c. Use of computers and IT in Management control – Productivity problems and management – Control and performance – direct and preventive control – reporting	4	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments

As per the TANSICHE syllabus

Programme	B.Com / B.Com CA	Programme Code	UCO / UCC
Course Code	20UCON11/ 20UCCN11	Number of Hours / Cycle	2
Semester	I	Max. Marks	50
Part	IV	Credit	2
Non Major Elective Course I			
Course Title	Business Organisation		
Cognitive Level Up to K2			

Preamble

Facilitate the students to have knowledge in various forms of business organisation. On the successful completion of the course the students will be able to have a fair knowledge about various business organisations which persuades them to go for their higher education in commerce studies

Unit I Overview of Business 6 Hours

Business -Meaning - Definition - Features - Qualities of a good business man - forms of organisation.

Unit II Sole Trading Concern 5 Hours

Sole Trading concern - Meaning - Definition - Features - Advantages - Disadvantages

Unit III Partnership 8 Hours

Partnership - Meaning - Definition - Features - Merits and Demerits - Kinds of Partners - Partnership Deed – Contents of Partnership Deed- Limited Liability Partnership(LLP)

Unit IV Joint stock company 6 Hours

Joint stock Company - Meaning - Definition - Features - Types – Difference between Partnership and Company – Formation of a company

Unit V Co-operative Organization 5 Hours

Co-operative Organization - Features - Merits and Demerits - Types of Co-operative - Tamilnadu State Co-operatives (TNSC)- District Central Co-operatives(DCCB)– Primary Agricultural Co- operative Bank (PACB)

Pedagogy

Class Room Lectures, PPT Presentation, Quiz and Assignments.

Text Book

1. Bhusan .Y.K.,(2016), *Fundamentals of Business Organization and Management*, Sultan Chand and Sons. Delhi.

Reference Books

1. Shukla.M.C., (2019) *Business Organization and Management*, Chand and Company Ltd., Delhi.

2.Sherlekar&Sherlekar., (2018) *Modern Business Organisation and Management*, Himalaya Publishing House Pvt. Ltd. Mumbai.

3. Balaji C.D & Prasad (2016) , *Business Organization.*, Margham Publication, Chennai.

E-resources

- <https://www.toppr.com>
- <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
- https://web.sol.du.ac.in/my_modules

Course Outcomes

At the end of the course, students would be able to

CO 1	Explain meaning, definition, features and different forms of organisation, qualities of good businessman.
CO 2	Outline the meaning, definition, features, advantages and disadvantages of sole trading concerns
CO 3	Determine the meaning, definition, features, merits and demerits of partnership; explain different kinds of partners, contents of partnership deed.
CO 4	Explain meaning, definition, features and types of joint stock company, Identify the difference between partnership and company and formation.
CO 5	Identify the basic outline about co-operative organization

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A	Section B
			Either/or Choice	Open choice
			No. of Questions	No. Of Question
1	CO1	Up to K1	2(KI&K1)	1(KI)
2	CO2	Up to K1	2(K1&K1)	1(K1)
3	CO3	Up to K2	2(K2&K2)	1(K2)
4	CO4	Up to K2	2(K1&K1)	1(K2)
5	CO5	Up to K2	2(K2&K2)	1(K2)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total Marks for each Section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section –wise Marks with K Levels

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	18	10	28	50.91	51%
K2	12	15	27	49.09	49%
Total Marks	30	25	55	100	100%

Lesson Plan

Unit	Description	Hours	Mode
I Overview of Business	a)Introduction to Business organisation.	1	Class Room Lectures PPT Presentation
	b)Meaning and Definition of Business organisation.	1	
	C) Features of Business organisation.	2	
	d) Qualities of a good business man and forms of organisation.	2	
II Sole Trading Concern	a)Introduction to Sole Trading concern	1	Quiz and Assignments PPT Presentation
	b) Meaning & Features of Sole Trading concern	2	
	c)Advantages - Disadvantages of Sole Trading concern	2	
III Partnership	a)Introduction to Partnership	1	Quiz and Assignments PPT Presentation
	b) Meaning , Definition and Features of Partnership	1	
	c) Merits and Demerits of Partnership	2	
	d)Kinds of Partners	2	
	e) Partnership Deed and Contents of Partnership Deed & LLP	2	
IV Joint stock company	a)Introduction to Joint stock Company and	1	Class Room Lectures PPT Presentation
	b) Meaning ,Definition &Features of Joint stock Company	2	
	c)Types and Difference between Partnership and Company ,Formation of company	3	
V Co-operative Organization	a)Introduction to Co-operative Organization and Features	1	Quiz and Assignments
	b)Merits and Demerits of Co-operative Organization	1	
	c) Types of Co-operative and Tamilnadu State Co-operatives	2	
	d)District Central Co-operatives and Primary Agricultural Credit Society (PACS)		

Course designed by Dr.S. Seenivasan and Dr.V.Manimaheswaran

Programme	B.Com / B.Com CA	Programme Code	UCO / UCC
Course Code	20UCOL21 20UCCL21	Number of Hours/Cycle	4
Semester	I	Max. Marks	100
Part	I	Credit	3
Tamil II			
Course Title	epWkr;rl;lq;fs;		
Cognitive level Up to K3			

Kfg;Giu

khzth;fSf;F epWkj;ij gw;wpAk;, mjd; tiffs;, gq;F Kyjdk;, fldPl;L gj;jpuq;fs;, mjd; tiffs; gw;wpAk;, \$l;lq;fs; kw;Wk; jPh;khdq;fs;, epWkfiyg;G Mfpatw;iw gw;wpAk; tpsf;FtJ.

myF 1 \$l;Lgq;F epWkk; (Joint Stock Company) 12 kzpfs;

ngHUs; - epWkj;jpd; tiffs; - (jdpahh;; epWkk; nghJ epWkk; - jdpMs; epWkk; -- rpW epWkk; -- nrayw;w epWkk; rk;ke;jg;gl; l rpwg;G tpjpKiwfs;) nghJ epWk mikg;G – mikg;G KiwNaL nghJ epiy mwpf;if – cs;sPLfs; - “gpwnghUs;” kPjhd fl;Lg;ghL rl;l mwpf;if – cs;sPLfs; - jpl;tpsf;ff; Fwpg;G – cs;sPLfs; tiffs; - cWjpnkhop – kpd;dD Vw;wk;.

myF 2 gq;F %yjdk; kw;Wk;; fldPl;Lg; gj;jpuq;fs; (Share Capital and Debentures) 14 kzpfs;

ngHUs; - gq;Ffspd; tiffs; - thf;fspf;Fk; cupik – Kidkj;jpy; gq;F ntspapLjy; - js;Sgbapy; gq;F ntspapLjy; - ,dhk;gq;Ffs;- cupik gq;Ffs; - ciog;G rhjhuz gq;Ffs; (Sweat Equity Shares) ; fldPl;Lg; gj;jpuq;fs; - ngHUs; - tiffs;.

myF 3 epu;thfgzpahsu;fs; (Managerial Personnel) 10 kzpfs;

,af;Feu;fs; - ngz; ,af;Feu;fs; - jw;rhH;G ,af;Feu;fs; (Independent Directors) - ,af;Feu; milahs vz; - gpw Kf;fpa epu;thfg; gzpahsu;fs; - njhlu;Gila ,ju eltb;iffs;

myF 4 \$l;lq;fs; kw;Wk; jPu;khdq;fs; (Meetings and Resolutions) 12 kzpfs;

ngHUs;. - rl;lhpjpahd \$l;lk; - tUlhe;jpu nghJf; \$l;lk; - mrjhuznghJf; \$l;lk; - \$l;lmwptpg;G – epiwntz; (Quorum)- gjpyp (Proxy) - ,af;Feu;fs; FOkk; - ngHUs; - nrw;FO - tiffs; - -jzpf;if nrw;FO–gq;Fjhhu; cwTf; FO – epWk r%f nghWg;G FO – jPu;khdq;fs; - rhjhuz jPu;khdq; - rpwg;Gj; jPu;khdq;. – rpwg;G mwptpg;G Njitg;gLk; jPu;khdq;.

myF 5 epWkf; fiyg;G (Winding up of Company) 12 kzpfs;

fiyg;gpd; Kiwfs; - ePjpkd;wj;jpdhy; fiyg;G – jd;dhu;tf; fiyg;G – tiffs; - cWg;gpdh;fs; jd;dhh;tf; fiyg;G - fldPe;Njhu; jd;dhu;tf; fiyg;G–Njrpa epWk rl;lk; - ePjpkd;w jPu;g;ghak;.

Pedagogy

tFg;G elj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhb tpdh gzp xg;gilg;G

ghl E}y;

1. Jayarajan.P.R., (2018) “epWkr;rl;lk”,; ShriPathiRajan Publishers, Salem, Eighth Edition.

ghpe;Jiuf;fg;gLk; Gj;jfq;fs;

1,Kapoor.N.D., (2019) *Elements of Company law*, Sultan Chand & Sons Publications, New Delhi.22th Edition.

2. Taxman.S (2020) *Elements of Company Act 2013 with rules*, Taxman Publication (P) Ltd.4th Edition

2. Bagaril .C.L., Ashok. K (2013) *Company Law*, Vikas Publishing House, 12th Edition

E-Resources

- <https://www.jidal.in>
- <https://nalsar.com>
- <https://opjindal.in>

- www//companyformationinindia.co.in
- www//iepf.gov.in

,e;jg; ghlj; jpl;lj;jij Kbj;jg; gpwF khzth;fshy;

CO 1	Şl;L gq;F epWkj;jpd; tiffs;, epWk mikg;G, nghJepiy mwpf;if Mfpatw;iw mwpe;J nfhs;s ,aYk;.
CO 2	gg;F %yjdk; kw;Wk;; fldPl;Lg; gj;jpuq;fspd; nghUs; - gq;Ffspd; tiffs; - thf;fspf;Fk; cupik – gq;F ntspapLk; Kiw Mfpatw;iw njhpe;J nfhs;s KbAk;
CO 3	epu;thf gzpahsu;fs; - ,af;Feu;fs; kw;Wk; gpwKf;fpa epu;thfg; gzpahsu;fs; gw;wpAk; mwpe;J nfhs;s ,aYk;.
CO 4	Şl;lq;fspd; tiffs;, epiwntz; - gjpyp Mfpatw;iw gw;wp njhpe;J nfhs;s ,aYk;
CO 5	epWkj;jij fiyf;Fk; Kiwfs; - Njrpa epWkrl;lk; - ePjpkd;w jPu;g;ghak;. Kjypatw;iw mwpe;J nfhs;s ,aYk;

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
CO 1	3	2	3	1	2	3	1	2	0	1	2	0
CO 2	2	1	2	1	3	3	2	0	0	2	1	3
CO 3	3	0	1	2	1	2	3	0	2	1	0	2
CO 4	2	1	1	0	2	1	0	2	3	2	2	1
CO 5	3	2	2	1	0	3	1	1	0	2	1	3

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open choice
			No. of Questions	K-Level	No. Of Question	No.of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K3& K3)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K3& K3)	1(K3)
4	CO4	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
5	CO5	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13	13
K2	5	16	30	51	51	51
K3		16	20	36	36	36
Total Marks	10	40	50	100	100	100

ghlj;jpl;lk;

myF	ghlj;jpl;lk;	kzpj;Jspfs;	fw;g;gpf;Fk; topKiwfs;
myF-1 epWkj;jpd; tiffs;	epWkj;jpd; tiffs;	3	tFg;Gelj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhp tpdh gzp xg;gilg;G
	nghJ epWkmikg;G	2	
	;jpl;l tpsf;ff; Fwpg;G	2	
	cWjp nkhop	3	
	kpd;dD Vw;wk;.	2	
myF- 2 gq;Ffspd; tiffs	gq;Ffspd; tiffs;	3	tFg;Gelj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhp tpdh gzp xg;gilg;G
	;thf;fspf;Fk; cupik	4	
	gq;F ntspapLjy;	4	
	fldPl;Lg; gj;jpuq;fs;	3	
myF- 3 ,af;Feu;fs;	,af;Feu;fs;	3	tFg;Gelj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhp tpdh gzp xg;gilg;G
	,af;Feu; milahs vz;	3	
	Gpw Kf;fpa epu;thfg; gzpahsu;fs;	3	
	,ju eltbf;iffs;	1	
myF – 4 \$l;l;j;jpd; tiffs;	\$l;l;j;jpd; tiffs;	2	tFg;Gelj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhp tpdh gzp xg;gilg;G
	\$l;l mwptpg;G	2	
	epiwntz;	2	
	gjpyy	2	
	,af;Feu;fs; FOkk;	2	
	nraw; FO jPu;khdq;fs;	2	
myF – 5 fiyg;gpd; Kiwfs	fiyg;gpd; Kiwfs;	5	tFg;Gelj;Jjy; PPT Kiwapy; elj;Jjy; FO tpthjk; tpdhp tpdh gzp xg;gilg;G;
	Njrpa epWk rl;lk;	4	
	ePjpkd;w jPu;g;ghak;	3	

Course designed by Dr.M. Muruganandham ,Dr. N. Dharani and Mrs.D.Pradeepa

Programme	B.Com / B.Com (CA)	Programme Code	UCO / UCC
Course Code	20UCOC21/ 20UCCC21	Number of Hours/Cycle	6
Semester	II	Max. Marks	100
Part	III	Credit	5
Core Course III			
Course Title	Financial Accounting		
Cognitive Level Up to K3			

Preamble

Provide working knowledge of Average due date and Account current, procedures to prepare Accounts form of a Incomplete records, steps to be followed for calculating insurance claim for loss of stock and loss of profit, accounting treatment for Consignment and know the objectives and list of accounting standards in India

Unit I Averages Due Date & Account Current 23 Hours

Average Due Date - Meaning – Calculation of average due date – Amount lent in different installments and single installment – Calculation of interest - Account Current - Methods of Preparation of Account Current – Product Method – Red Ink Interest – Interest Table – Daily Balance – Epoque Method.

Unit II Accounts From Incomplete Records 15 Hours

Accounts from Incomplete records – Meaning - Single Entry - Salient Features – Limitation – Difference between Single & Double entry system – Ascertainment of Profit – Net worth Method (Statement of Affairs) - Difference between Balance Sheet and Statement of Affairs – Conversion Method.

Unit III Consignment 22 Hours

Meaning and Definition of Consignment – Difference between Consignment and Sales – Important terms – Recurring and Non-recurring expenses – Account sales – Commission - Del-credere Commission – Overriding Commission – Preparation of Account sales – Valuation of Stock - Accounting treatment in the books of Consignor & Consignee – Cost and Invoice Price Methods – Normal Loss and Abnormal Loss

Unit IV Insurance Claim 15 Hours

Insurance claim - Meaning and need Computation of claim for loss of stock by fire – Application of average clause – Computation of claim for loss of profit

Unit V Accounting Standards 15 Hours

Accounting Standards – Objectives – Benefits and Limitations – Overview of Accounting Standards in India – AS 1 to AS 10 (Theory Only) - Introduction to IndAS

Pedagogy

Class Room Lectures, Power point presentation, Quiz and Assignments

Text Book

1. Jain. S.P. & Narang. K.L. (2019), *Advanced Accounting Volume – I*”, Kalyani Publishers, New Delhi.

Reference Books

1. Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced accounts*, Sultan & Chand Publications, New Delhi.
2. Gupta. R.L. and Radhasamy, (2018), *Advanced accounting*, S.Chand & Company Ltd., New Delhi.
3. Arulanandam. M. and A,Raman.K.S.(2017), *Advanced Accountancy*, Himalaya Publications, New Delhi.
4. Reddy. T.S. and Dr. Murthy. A (2019), *Financial Accounting*, Margham Publications, Chennai.
5. Tulsian, P.C (2002), *Financial Accounting*, Pearson Education India.

E-Resources

- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://study.com>
- <https://www.accounting details.com>
- nptel.ac.in/courses

Course Outcome

After completion of this course , the students will be able to:

CO1	Outline the concept and determine the average due date and interest using different methods under Account Current
CO2	Enumerate Single Entry system, Differentiate single entry system from Double entry system, and prepare final accounts from incomplete records by using Net worth method and conversion methods
CO3	Describe Insurance claim and compute the insurance claim for Loss of stock and Loss of Profit and apply Average clause
CO4	Explain the concept of Consignment and various terms used, Value unsold stock, prepare Account Sales and ledger accounts in the books of consignor and consignee under cost and invoice price methods
CO5	Summarise the different accounting standards AS 1to AS10 used in India and outline IndAS

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
CO 1	3	2	3	3	2	1	3	3	2	2	1	3
CO 2	3	3	1	2	2	1	2	3	2	2	1	3
CO 3	3	3	3	3	3	2	2	3	2	3	3	3
CO 4	3	3	3	3	3	0	2	3	2	0	1	3
CO 5	3	1	2	3	1	0	1	2	2	0	0	3

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K1&K1)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Either/or)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	16	-	21	21	21
K2	5	24	30	59	59	59
K3	-	-	20	20	20	20
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit	Description	Hours	Mode
I Averages Due Date & Account Current	a) Average Due Date - Meaning - Calculation of average due date - Amount lent in different instalments	3	Class Room Lectures, Power point presentation Quiz Assignments
	b) Amount lent in single installment Calculation of interest	3	
	c) Account Current - Methods of Preparation of Account Current - Product Method	6	
	d) Red Ink Interest & Interest Table method	5	
	e) Daily Balance method - Epoque Method.	6	
II Accounts From Incomplete Records	a) Accounts from Incomplete records - Meaning - Single Entry - Salient Features	3	Class Room Lectures Power point presentation Seminar Quiz Assignments
	b) Limitation - Difference between Single & Double entry system Ascertainment of Profit - Net worth Method (Statement of Affairs)	5	
	c) Difference between Balance Sheet and Statement of Affairs - Conversion Method.	7	
III Consignment	a) Meaning and Definition of Consignment - Difference between Consignment and Sales	3	Class Room Lectures Power point presentation Quiz Assignments
	b) Important terms - Recurring and Non-recurring expenses - Account sales - Commission - Del-credere Commission - Overriding Commission	3	
	c) Preparation of Account sales - Valuation of Stock Accounting treatment in the books of Consignor & Consignee	8	
	d) Cost and Invoice Price Methods	4	
	e) Normal Loss and Abnormal Loss	4	
IV Insurance Claim	a) Insurance claim - Meaning and need	2	Class Room Lectures Power point presentation Quiz Assignments
	b) Computation of claim for loss of stock by fire - Application of average clause	6	
	c) Computation of claim for loss of profit	7	
V Accounting Standards	a) Accounting Standards - Objectives	3	Class Room Lectures, Power point presentation Group discussion Quiz Assignments
	b) Benefits and Limitations - Overview of Accounting Standards in India	3	
	c) AS 1 to AS 10 (Theory Only) Introduction to IndAS	9	

Course designed by Mrs. V. Vetriselvi and Dr.J.Murugapandi

Programme	B.Com / B.Com (CA)	Programme Code	UCO / UCC
Course Code	20UCOC22	Number of Hours/Cycle	4
Semester	II	Max. Marks	100
Part	III	Credit	3
Core Course IV			
Course Title	Principles of Marketing		
Cognitive Level Up to K3			

Preamble

Understanding the concept of Modern Marketing in the Globalized era and to acquire the knowledge about Product, Price, Promotion, Channels, Consumerism and Market Research.

Unit I Marketing concepts. Introduction and Emerging Trends in Marketing

12 Hours

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Telemarketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing

Unit II Functions of Marketing

12 Hours

Marketing functions-Buying -Selling -Transportation -Storage - Financing –Risk Bearing - Standardisation - Market Information

Unit III Buyer Behaviour & Market Segmentation

10 Hours

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

Unit IV Marketing Mix

14 Hours

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context

Unit V Consumerism and Marketing Research

12 Hours

Consumerism – Consumer protection – Rights of consumers-Marketing and Government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK.

Text Books

1. R.S.N.Pillai and Bhagavathi, *Marketing*, S.Chand& Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi 2005 Edition.
3. Dr.L.Natarajan, *Marketing* Margham Publications, Chennai.

Reference Books

1. K. Sundar, *Essentials of Marketing*, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J.Jayasankar, *Marketing*, Margham Publications, Chennai.
3. Sonatakki, *Principles of Marketing*, Kalyani Publishers, New Delhi.
4. William J Stanton, *Fundamentals of Marketing*, McGraw Hill Publishing Company Ltd, New Delhi.
5. Philip Kotler& Gary Armstrong, *Principles of Marketing*, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

E-Resources

- <https://libguides.humboldt.edu>
- <https://us.sagepub.com/en-us/nam/principles-of-marketing-for-a-digital-age/book257842>
- <https://study.com/academy/course/principles-of-marketing-syllabus-resource-lesson-plans.html>
- <https://www.greatideasforteachingmarketing.com>

At the end of the course the students would be able to

CO1	Explain the concepts of marketing and latest trend in marketing.
CO2	Describe the marketing functions.
CO3	Explain the Factors influencing Consumer behaviour and Market segmentation
CO4	Determine the different types of distribution channels, pricing strategies, product line, market mix
CO5	Assess the modern marketing and apply the techniques in marketing research.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	3	0	1	3	3	3	2	2	1	2	1	3
CO 2	2	2	0	2	3	3	3	2	0	0	0	2
CO 3	3	0	0	3	3	2	2	2	0	0	0	2
CO 4	3	2	2	3	3	3	3	2	2	0	0	2
CO 5	3	1	2	3	3	3	3	2	2	2	0	3

3 -High , 2- Moderate, 1- Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Either/or Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
5	CO5	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Either/or)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	8	-	13	13	13
K2	5	24	30	59	59	59
K3		8	20	28	28	28
Total Marks	10	40	50	100	100	100

Lesson Plan

Unit	Description	Hrs	Mode Of Teaching
I Marketing Concepts	(a)Marketing ,Definition of market and marketing ,Importance of Marketing	2	Class room lectures, PPT Presentation Quiz and Group discussion
	(b)Modern marketing concept , Global marketing , E-marketing	3	
	(c)Tele marketing , Meaning and concepts , Marketing ethics	3	
	(d)Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing	4	
II Functions of Marketing	(a), Buying -Selling	3	Class room lectures, PPT Presentation Quiz and Group discussion
	(b)Transportation	3	
	(c)Storage , Financing ,	2	
	(d) Risk Bearing ,Standardisation , Market Information	4	
III Buyer Behaviour	(a)Consumer behaviour , Meaning , Need for studying consumer behaviour	4	Class room lectures, PPT Presentation Quiz and Group discussion
	(b)Factors influencing Consumer behaviour	2	
	(c) Market segmentation – Customer Relations marketing	4	
IV Marketing Mix	(a)Marketing mix – Product mix – Meaning of product – Product life cycle –	3	Class room lectures, PPT Presentation Quiz and Group discussion
	(b)Branding , Labeling – Price mix , Importance ,Pricing objectives ,Pricing strategies	4	
	(c)Personal selling and sales promotion, Advertising, Place mix.	4	
	(d)Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context	3	
V Consumerism and Marketing Research	(a)Marketing and government	2	Class room lectures, PPT Presentation Quiz and Group discussion
	(b)Agricultural marketing , Problems, Remedial measures	4	
	(c) Bureau of Indian standards, AGMARK.	3	
	(d)Consumerism , Consumer Protection, Rights of consumers.	3	

As per the TANSICHE Syllabus

Programme	B.Com / B.Com (CA)	Programme Code	UCO / UCC
Course Code	20UCON21/ 20UCCN21	Number of Hours/Cycle	2
Semester	II	Max. Marks	50
Part	IV	Credit	2
Non Major Elective Course II			
Course Title	Modern Banking		
Cognitive Level Up to K3			

Preamble

To familiarize the students with the various technologies in banking sector, enlighten them about modern banking services and make them understand about the application of Information technology in banking sector. On the successful completion of the course the students will be able to have a fair knowledge about various Methods of modern banking technology and its application which persuades them to go for their higher education in Commerce studies

Unit I 5 Hours

Origin of banking - Meaning and Definition - Functions – Structure of Banking

Unit II 6 Hours

Banking Technology in India – Need for technology in Banking - Computerized Banking – E- Banking -Core banking – Automated teller Machine (ATM)

Unit III 6 Hours

Internet Banking – Mobile Banking - Anywhere Banking – Anytime Banking – Home Banking – Online Enquiry and update facilities.

Unit IV 5 Hours

Electronic Fund Transfer (EFT) Electronic clearing Service (ECS) – Credit clearing - Debit clearing - advantages – disadvantages .

Unit V 8 Hours

Electronic Payment System – Electronic Cheques(E- Cheques) Electronic Cash (E-Cash) – Electronic Purse (E – Purse) - Electronic Cards (E- Cards) – SWIFT – RTGS – UPI – BHIM -

Pedagogy

Class Room Lectures, Group Discussion, Power point presentation Seminar, Quiz, Assignments,

Text Book

1. Rama,A, &Arunadevi,A., (2012) *Introduction to Banking Technology*, New Century Book House Ltd, Chennai.

Reference Books

1.Uppal R.K.,AgrimUppal.,(2017) , *Banking Services and Information Technology* ,Crescent Publishing House. New Delhi.

2. Khanna P.K.,(2019) , *Technology in Banking*, Himalaya Publishing House, Chennai.

3. Rao, C.S., Arunajatesan, S, (2017) ,*Technology in Banking*, Margham Publications, Chennai.

E-resources

- www.forbes.com
- www.businessinsider.com
- www.atmmarketplace.com
- www.banktech.com

Course Outcomes

After completing this course, the students would be able to:

CO 1	Trace the origin and explain the functions of modern Banking
CO 2	Apply the concept of Banking Technology
CO 3	Apply the different types of modern Banking Technology in Practice
CO 4	Experiment with various mode of Technology
CO 5	Make use of different types of payment system

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K – Level	Section A	Section B
			Either/or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2(K2&K2)	1(K2)
3	CO3	Up to K2	2(K2&K2)	1(K2)
4	CO4	Up to K3	2(K2&K2)	1(K3)
5	CO5	Up to K3	2(K3&K3)	1(K3)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total Marks for each section			15	15

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	6	-	6	10.91	11%
K2	18	15	33	60.00	60%
K3	6	10	16	29.09	29%
Total Marks	30	25	55	100	100%

Lesson Plan

Unit	Description	Hours	Mode
Unit I Introduction	Introduction	2	Class Room Lectures, Quiz, Assignments,
	Modern Banking	1	
	Functions of Banking	1	
	Structure of Banking	1	
Unit II Banking Technology	Technology in Banking, Need	1	Class Room Lectures, Quiz, Assignments
	Banking Technology in India & Existing Technology	2	
	Computerised Banking – E- Banking, Core Banking, ATM Advantages and Disadvantages	3	
Unit III Internet Banking	Mobile Banking – Functions, Advantages and Disadvantages	1	Class Room, Quiz, Assignments
	Internet Banking, Anywhere Banking	1	
	Anytime Banking, Telebanking, Home Banking, Corporate Banking, Personal Banking	2	
	Universal Banking, Advantages and Disadvantages	2	
Unit IV Electronic Clearing Service	Electronic Fund Transfer (EFT) – Steps, Need, Advantages and Disadvantages – NEFT – SWIFT	2	Class Room Lectures, Power point presentation, , Quiz, Assignments
	Electronic Clearing Services (ECS) – Credit Clearing , Debit Clearing, Advantages and Disadvantages	3	
Unit V Electronic Payment System	Electronic Payment System (EPS)- Features, Process	1	Class Room Lectures, Power point presentation, Quiz, Assignments
	Electronic Cheque, Electronic Cash	1	
	Electronic Purse - Electronic Cards – ATM, Debit card, Credit Card, etc.	2	
	Advantages and Disadvantages	2	
	SWIFT	2	
	RTGS, UPI, BHIM	2	

Course designed by Dr. R. Balasubramani and Miss.P.Arulmoli

Programme	B.Com / B.Com CA	Programme Code	UCO /UCC		
Course Code	20UCOC31/ 20UCCC31	Number of Hours/Cycle	6		
Semester	III	Max. Marks	100		
Part	III	Credit	5		
Core Course V					
Course Title	Business Accounting		L	T	P
Cognitive Level	Up to K3		90		

Preamble

This course gives in-depth knowledge in preparation of various business accounts such as Royalty, Branch, Hire Purchase, Insolvency accounts and Farm Accounting.

Unit I	Royalty Accounts	18 Hours
	Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lesser and lessee- Sub lease.	
Unit II	Branch and Departmental Accounts	18 Hours
	Branch accounts – Types of branches – Dependent branch – Debtors system-Stock and Debtors system (Excluding Foreign Branches) - Departmental Accounts – Allocation of expenses – Inter-department transfers.	
Unit III	Insolvency Accounts	18 Hours
	Meaning – Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual – Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm).	
Unit IV	Hire Purchase and Instalment Systems	18 Hours
	Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system) – Default and repossession – Complete repossession - Partial repossession– Instalment system – Difference between Hire purchase system and Instalment system.	
Unit V	Farm Accounting	18 Hours
	Meaning – Objectives of Farm Accounting – Special characteristics of Farm Accounting – Recording of farming transactions – Preparation of Final Accounts.	

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Book

1. Jain. S.P. and Narang. K.L. (2019), *Advanced Accounting*, Volume –I, Kalyani Publishers, 18th Revised Edition. New Delhi.

Reference Books

1. Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced Accounts*, Sultan & Chand Publications, New Delhi.
2. Tulsian,P.C(2013),*Financial Accounting*, Pearson Education Pvt. Ltd, New Delhi.

- Gupta. R.L. and Radhasamy, (2013), *Advanced Accounting*, S.Chand& Company Ltd., New Delhi.
- Arulanandam. M. and A,Raman,K.S.(2017),*Advanced Accountancy*, Himalaya Publications, edition (2018), New Delhi.
- Reddy. T.S. and Dr. Murthy. A (2019),*Financial Accounting*, Margham Publications, Chennai.

E-resources

- <https://guides.baker.edu>
- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://study.com>
- <https://www.accountingdetails.com>

Course Outcome

After completion of this course, the students will be able to

CO1	Solve problems relating to Royalty Accounts.
CO2	Prepare Branch and Departmental Accounts under various situations
CO3	Prepare statement of affairs and deficiency account in case of insolvency of an individual.
CO4	Develop the skill in the preparation of accounts under Hire Purchase and Instalment system.
CO5	Recording of farming transactions and Preparation of Final Accounts.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS0 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	2	3	1	2	3	1	2	1	1	1	1
CO2	2	1	2	1	3	3	2	1	1	1	1	3
CO3	3	1	1	2	1	2	3	1	1	1	1	2
CO4	2	1	1	2	2	1	1	2	1	1	1	1
CO5	2	2	2	1	1	3	1	1	1	1	1	3

3. High; 2. Moderate; 1.Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
5	CO5	Up to K2	2	K1&K2	2(K1&K1)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10

Total Marks for each Section	10		20	30
------------------------------	----	--	----	----

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	32	10	47	47%	47%
K3	-	-	40	40	40%	40%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Royalty Accounts	18 Hours	Mode
	a. Royalty Accounts – Meaning	2	Classroom Lectures, Assignments PPT, Quiz, Seminar,
	b. Minimum Rent, Short Workings	4	
	c. Recoupment of Short Workings	3	
d. Accounting Records in the Books of the Lessor and Lessee.	9		
Unit II	Branch Accounts	18 Hours	Mode
	a. Meaning , Types of Branches, Dependant Branch	5	Classroom Lectures, Assignments PPT Quiz, Seminar,
	b. Debtors System	4	
	c. Department Accounts – Meaning, Definition	3	
	d. Allocation Expenses	3	
e. Inter-department Transfers	3		
Unit III	Insolvency Accounts	18 Hours	Mode
	a. Insolvency Accounts -Meaning	2	Classroom Lectures, Assignments PPT Quiz, Seminar,
	b. Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act	4	
	c. Insolvency of an individual	4	
d. Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm).	8		
Unit IV	Hire purchase system and Instalment system	18 Hours	Mode
	a. Hire purchase system – Features – Calculation of interest	3	Classroom Lectures, Assignments PPT Quiz, Seminar,
	b. Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system)	5	
	c. Default and repossession – Complete repossession - Partial repossession	5	
	d. Installment system	2	
e. Difference between Hire purchase system and Installment system.	3		
Unit V	Farm Accounting	18 Hours	Mode
	a. Farm Accounting- Meaning – Objectives of Farm Accounting	4	Classroom Lectures,

	b. Special characteristics of Farm Accounting	4	Assignments PPT Quiz,
	c. Recording of farming transactions	4	
	d. Preparation of Final Accounts.	6	

Course designed by Dr.J.Murugapandi

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC32	Number of Hours/Cycle	3		
Semester	III	Max. Marks	100		
Part	III	Credit	2		
Core Course VI					
Course Title	Computer Application in Business - Theory		L	T	P
Cognitive Level	Up to K3		45		

Preamble

To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit I	Introduction to Computer and Windows 7	9 Hours
	Computer- Meaning, Characteristics, Areas of Application – Input and Output Devices – Programming Languages – Windows 7 – Features – Desktop and Taskbar – Start Menu Options	
Unit II	Ms Word 2007	9 Hours
	Introduction, Features – Components – Creating, Saving, Opening, Closing and Editing Word Documents – Inserting Options – Formatting Pages and Paragraphs.	
Unit III	Ms Excel 2007	9 Hours
	Introduction to Spreadsheet – Application of Spreadsheets – Features of Excel 2007 – Entering Data in Work Sheets – Editing and Formatting Worksheets – Creating and Formatting Different Types of Charts	
Unit IV	Ms PowerPoint 2007	9 Hours
	MS Power Point 2007 - Basic Elements, Starting a New Presentation, Working with Slide Text, Adjusting the Layout Order, Look of Styles, Adding Tables, Charts and Diagrams.	
Unit V	Introduction to Internet	9 Hours
	Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.	

Pedagogy

Class Room Lectures, Chart preparation, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1.Rizwan Ahmad, P(2017),*Computer Application in Business*, margham publications ,Chennai.

Reference Books

1. Bittu kuma, (2017), *Mastering MS office*, V&S Publishers, Delhi.
2. Sanjay Saxena, (2011) *MS- Office 2007 in a Nutshell*, Vikas Publishing House Pvt Ltd, NewDelhi.
3. Curtis Frye, Joan Lambert, Joyce Cox, (2018), *Microsoft Office System Step by Step, 2nd Edition*, Pearson Education, Chennai.
4. Kogent Learning Solutions Inc, (2013) *Office 2007 in simple steps*, Dream tech publishing, New Delhi

E-Resources

- <https://www.usd.edu/ctl/self-paced-tutorials/microsoft-office-word>
- <https://www.free-training-tutorial.com/microsoft-word-online.html>
- <https://www.investintech.com/resources/articles/beginnersmsoffice>
- <https://lifelifehacker.com/top-10-cheat-sheets-to-help-you-master-microsoft-office>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Outline the concepts of applications of computers in the business environment
CO2	Describe the concepts of MS word. and working with MS word
CO3	Outline the features of MS Excel and prepare Spreadsheets in various business situations
CO4	Classify different techniques using PowerPoint
CO5	Describe the features of Internet and its applications.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO11	PSO 12
CO 1	2	2	3	1	1	3	2	3	2	2	1	1
CO 2	2	2	2	1	1	2	1	2	1	1	1	2
CO 3	2	2	2	1	1	2	1	2	1	2	1	2
CO 4	2	1	2	1	1	2	1	1	1	1	1	2
CO 5	2	1	2	1	1	2	1	1	1	1	1	2

3.High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) (Model)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
5	CO5	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	32	20	57	57%	57%
K3			30	30	30%	30%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Introduction to Computer and Windows 7	9 Hours	Mode
	a. Computer- Meaning, Characteristics, Areas of Application	2	Class Room Lectures, PPT Presentation
	b. Input and Output Devices – Programming Languages	2	
	c. Windows 7 – Features	3	
d. –Desktop and Taskbar – Start Menu Options	2		
Unit II	Ms Word 2007	9 Hours	Mode
	a. Introduction, Features – Components –	2	Text book assignments PPT Presentation
	b. Creating, Saving, Opening, Closing and Editing Word Documents	3	
	c. Inserting Options	2	
d. Formatting Pages and Paragraphs.	2		
Unit III	MS Excel 2007	9 Hours	Mode
	Introduction to Spreadsheet – Application of Spreadsheets – Features of Excel 2007	3	Text book assignments PPT Presentation
	b. Entering Data in Work Sheets – Editing and Formatting Worksheets	3	
c. Creating and Formatting Different Types of Charts	3		
Unit IV	MS PowerPoint 2007	9 Hours	Mode
	a. MS Power Point 2007 - Basic Elements, Starting a New Presentation	3	Class Room Lectures PPT Presentation
	b. Working with Slide Text, Adjusting the Layout Order, Look of Styles	3	
c. Adding Tables, Charts and Diagrams	3		
Unit V	Introduction to Internet	9 Hours	Mode
	a. Introduction to Internet – Browsers	2	Text book Assignments, Quiz
	b. Search Engine – WWW	2	
	c. Internet Protocols – FTP – TELNET – HTTP	2	
	d. E-mail – How to create E-mail.	1	
e. Internet Vs Intranet – Webpage – URL	2		

Course designed by Dr.S.Seenivasan.

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC3P	Number of Hours/Cycle	2		
Semester	III	Max. Marks	100		
Part	III	Credit	2		
Core Practical I					
Course Title	Computer Application in Business - Lab		L	P	T
Cognitive Level	Up to K3			30	

Preamble

To give hands on training in basic computer applications in business. To aim at making experts in the most widely used application packages.

List of Programmes

Ms - Word

1. Type your own resume in a MS. Word 2007
2. Create a new paper articles with the following options
 - Column page layout,
 - Page border.
3. Create a Invoice table using table facilities in MS-Word and do the following options
 - Change the table background color
 - Change the table border color
 - Change the table style
 - Change the border style
 - Change columns height and rows width
4. Prepare a college day invitation using borders and shading option, word art and pictures.
5. Using mail merge, draft a letter informing the change of address of your company to the 4 customers.

Ms – Excel 2007

6. Create student's mark list using MS-Excel.
7. Manipulate editing and updating operations in MS-Excel
8. Prepare Annual sales analysis in a worksheet and prepare a suitable chart

Ms – Power point 2007

9. Create a seminar presentation slide for your own topic in MS-PowerPoint
10. Design presentation slides for a product advertisement of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc

Programme	B.Com / B.Com(CA)	Programme Code	UCO/UCC		
Course Code	20UCOC33/ 20UCCC33	Number of Hours/Cycle	6		
Semester	III	Max. Marks	100		
Part	III	Credit	5		
Core Course VII					
Course Title	Costing		L	P	T
Cognitive Level	Up to K3		90		

Preamble

This course enables the students to understand the various cost accounting principles, computation of the elements of cost and operating or service costing.

Unit I	Introduction to Costing	18 Hours
	Meaning of Costing and Cost Accounting - Objectives - Advantages of Costing - Methods of Costing - Basic Cost Concepts - Cost Centre - Cost Unit - Elements of Cost - Classification of Cost - Preparation of Cost Sheet.	
Unit II	Material Control	18 Hours
	Meaning - Objectives of Material Control - Material Control Techniques - Economic Order Quantity (EOQ) - Bin Card Vs Stores Ledger - Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods - Merits and demerits of each method - ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.	
Unit III	Labour Cost, Remuneration and incentives	18 Hours
	Computation of labour cost - Labour Turnover - Meaning - Causes - Methods of Computation of Labour Turnover. Remuneration and Incentives: System of wage payment -Time Wage System - Piece Rate System - Merits and Demerits of each system - Essential features of a Good Wage System - Premium and Bonus Plans - Halsey Premium Plan - Rowan Premium Plan.	
Unit IV	Overheads	18 Hours
	Meaning - Classification of Overheads - Accounting for overheads -Allocation Vs Apportionment of Overheads - Bases of Apportionment-Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method - Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.	
Unit V	Operating and Service Costing	18 Hours
	Meaning - Cost Unit – Characteristics - Transport Costing - Power House Costing - Hospital Costing - Canteen Costing. Cost Accounting Standard - 1 (CAS – 1 to 24).	

Pedagogy

Class Room Lectures, Power point presentation, Quiz and Assignments

Text Book

1. S.P.Jain and K.L. Narang, (2019)*Cost Accounting*, Kalyani Publishers, Ludhiana.

Reference Books

1. R. S. N. Pillai and V. Bagavathi, (2019),*Cost Accounting*, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, (2019),*Cost Accounting*, Vijay Nicole Imprints Private Limited, Chennai

E-Resources

- https://www.tutorialspoint.com/accounting_basics/cost_accounting_introduction.htm
- <https://www.accountingnotes.net/cost-accounting/materials-control/material-control-intro-need-essentials-advantages-and-materials-management/16838>
- <https://www.playaccounting.com/exp-ca/m-costing/contract-costing/>

Course Outcome

After completion of this course, the students will be able to:

CO1	Explain the concepts and principles of costing and cost accounting
CO2	Understand and Value the stock of material under various techniques
CO3	Apply the labour cost and Remuneration under different situations
CO4	Identify the Allocation and Apportionment of Overheads
CO5	Extend the practical application of Operating and CAS -1

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO1 0	PSO1 1	PSO1 2
CO 1	3	2	3	1	2	3	1	2	1	1	1	1
CO 2	2	1	2	1	3	3	2	1	1	1	1	3
CO 3	3	1	1	2	1	2	3	1	1	1	1	2
CO 4	2	1	1	1	2	1	1	2	1	1	1	1
CO 5	2	2	2	1	1	3	1	1	1	1	1	3

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs) (Model)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1&K2	2 (K1&K1)	1(K2)
2	CO2	Up to K3	2	K1&K2	2 (K1&K1)	1(K3)
3	CO3	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
4	CO4	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
5	CO5	Up to K3	2	K1&K2	2 (K1&K1)	1 (K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Makes For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	24	-	29	29 %	29 %
K2	5	16	10	31	31%	31%
K3			40	40	40 %	40 %
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit		18 Hours	Mode
Unit I	Introduction to Costing	18 Hours	Mode
	a. Meaning of Costing and Cost Accounting – Objectives	3	Class room lectures, PPT, Quiz, Assignments Practice paper
	b. Advantages of Costing – Methods of Costing	3	
	c. Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost	3	
	d. Classification of Cost	3	
e. Preparation of Cost Sheet.	6		
Unit II	Material Control	18 Hours	Mode
	a. Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ)	2	Class room lectures, PPT, Quiz, Assignments
	b. Bin Card Vs Stores Ledger –Preparation of Stores ledgers	1	
	c. Pricing of material issues under different methods – Merits and demerits of each method	6	
	d.ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System Material Control	4	
e. Levels of material Control , Need for Material Control ,Purchasing of Materials	5		
Unit III	Labour Cost	18 Hours	Mode
	a. Computation of labour cost - Labour Turnover -	4	Class room lectures, PPT Quiz, Assignments
	b. Remuneration and Incentives: System of wage payment	4	
	c. Essential features of a Good Wage System – Premium and Bonus Plans	2	
d. Halsey Premium Plan and Rowan Premium Plan	8		
Unit IV	Overhead	18 Hours	Mode
	a. Meaning –Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads.	3	Class room lectures, PPT presentation, Quiz, Assignment
	b. Bases of Apportionment –Primary Distribution and Secondary Distribution of Overheads	3	
	c. Repeated distribution, Simultaneous equation method	5	
	d. Absorption of overheads- Bases of absorption	5	
e. calculation of Machine Hour Rate	2		
Unit V	Operating and Service Costing	18 Hours	Mode
	a. Concept of Transport Costing	7	Class room lectures, PPT, Quiz, Assignments
	b. Power House, Hospital and Canteen Costing.	7	
c. Cost Accounting Standard - 1 (CAS - 1)	4		

Course designed by Dr.B.Rekha

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOC34	Number of Hours/Cycle	5			
Semester	III	Max. Marks	100			
Part	III	Credit	4			
Core Course VIII						
Course Title	Banking Theory Law and Practice			L	P	T
Cognitive Level	Up to K3			75		

Preamble

Enable the students to understand the banking law, to gain an insight in the dynamics of banking transactions, to learn the procedure for making transactions, and the important developments in the present scenario.

Unit I	Banking Legislations -An Introduction	15 Hours
	Banking Legislation – Provisions of Banking Regulations – Definition of Banker and Customer – Types of Bank Customers – General and Special Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker– Types of Bank Accounts- Account Opening Formalities - KYC Norms.	
Unit II	Types of Bank Accounts	13 Hours
	Definition – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – E-Cheque - Crossing-Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Reasons for Dishonour a Cheque..	
Unit III	Negotiable Instruments	17 Hours
	Paying Banker - Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Collecting Banker – Statutory Protection to Collecting Banker – Duties of Collecting Banker.	
Unit IV	E-Banking	15 Hours
	Meaning - Benefits and drawbacks of Internet Banking -Mobile Banking- Virtual Banking – E-Payments – NEFT-RTGS- Digital Currency - E-wallet - Unified Payment Interface - Electronic Clearance Service – ATM - Types of ATM.	
Unit V	Banking Sector Reforms	15 Hours
	Recent Developments in Banking Sector Reforms – Asset Classification - Performing and Non-Performing Assets –Capital Adequacy Norms– Provision Requirements – Post Reform Position – Banking Ombudsman Scheme – Privatization of Banks.	

Pedagogy

Classroom Lectures, Group Discussions, PPT Presentations, Seminar, Quiz, Assignments.

Text Book

1. Gorden Natarajan, (2020) Banking Theory Law and Practice, Himalaya Publication, New Delhi.

Reference Books

1. Nirmala Prasad K (2018), Banking Theory Law and Practice, Himalaya Publication, New Delhi.
2. Varshney P N (2017), Banking Theory Law and Practice, Sultan Chand & Co., New Delhi.
3. Gurusamy S (2017) Banking Theory Law & Practice, Tata Mc GrawHill, Uttar Pradesh.
4. Jagroop Singh, Seema Gosh, (2018) Banking Law and Practice, Kalyani Publishers, New Delhi.

5. Myneni S.R, (2019) Law of Banking and Negotiable Instruments, Asia Law House, Hyderabad.

E-Resources

- <https://kalyan-city.blogspot.com/2012/04/banker-customer-relationship-explained.html?m=1>
- <https://www.investopedia.com/terms/b/bank-deposits.asp>
- [https://www.investopedia.com/terms/n/non-performing-assets.asp#:~:text=A%20nonperforming%20asset%20\(NPA\)%20refers,unable%20to%20meet%20his%20obligations.](https://www.investopedia.com/terms/n/non-performing-assets.asp#:~:text=A%20nonperforming%20asset%20(NPA)%20refers,unable%20to%20meet%20his%20obligations.)

Course Outcomes

After completion of this course, the students will be able to:

CO1	Express the concept of Banking system and Banker- Customer Relationship and various bank deposits and its features.
CO2	Infer the conceptual clarity about the Negotiable Instruments
CO3	Identify the Duties of Paying and Collecting Banker
CO4	Examine the recent E- Banking facilities..
CO5	Examine the recent trends in Banking sector.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	1	3	3	1	1	1	3	1	1	1	2
CO2	2	1	1	1	1	1	1	2	1	1	2	2
CO3	1	1	1	1	1	1	1	2	1	1	2	1
CO4	1	1	1	1	1	1	1	2	1	1	2	1
CO5	1	1	1	1	2	3	1	2	1	1	2	2

3. High; 2. Moderate; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1&K2	2 (K1&K1)	1 (K2)
2	CO2	Up to K2	2	K1&K2	2 (K2&K2)	1 (K2)
3	CO3	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
4	CO4	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
5	CO5	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8		13	13%	13%
K2	5	32	20	57	57%	57%
K3			30	30	30%	30%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Banking Legislations - An Introduction	15 Hours	Mode
	a. Banking Legislation – Provisions of Banking Regulation	3	Class Room Lectures PPT Presentation Quiz Assignments
	b. Definition of Banker, Relationship Between Banker and Customer	3	
	c. General Relationship Between Banker and Customer	3	
	d. Obligations and Rights of Banker.	3	
e. Types of Bank Accounts, Account Opening Formalities.	3		
Unit II	Negotiable Instrument	13 Hours	Mode
	a. Definition, Essential Features ,Types , Comparison Between Cheque, Bills and Pro Note	3	Class Room Lectures PPT Presentation Quiz Assignments
	b. Cheque ,Crossing ,Type	3	
	c. Endorsement ,Types of Endorsement	3	
	d. Holder in due Course Privileges, Holder for Value, Acceptance for Honour Account	2	
e. Reasons for Dishonour a Cheque.	2		
Unit III	Negotiable Instrument	17 Hours	Mode
	a. Precaution before Paying a Cheque.	3	Class Room Lectures PPT Quiz Assignments
	b. Payment in Due Course – Statutory Protection to Paying Banker.	4	
	c. Collecting Bank duties	5	
d. Statutory Protection to Collecting Bank	5		
Unit IV	Paying and Collecting Banker	15 Hours	Mode
	a. Meaning, benefits and drawbacks of Internet Banking	4	Class Room Lectures PPT Presentation Quiz Assignments
	b. Mobile Banking- Virtual Banking	3	
	c. E-Payments – NEFT-RTGS- Digital Currency	2	
	d. E-wallet - Unified Payment Interface - Electronic Clearance Service	2	
	e. Electronic Clearance System(credit/ debit).	2	
f. ATM – types of ATM.	2		
Unit V	Banking Sector Reforms	15 Hours	Mode
	a. Recent Developments in Banking Sector Reforms, Non-Performing Assets	3	Class Room Lectures PPT Quiz Assignments
	b. Capital Adequacy Norms	4	
	c. Provision Requirements – Post Reform Position	3	
	d. Banking Ombudsman Scheme.	3	
e. Privatisation of Banks	2		

Course designed by **Mrs. B. Shakthi Sri**

Programme	B.Com / B.Com (CA)	Programme Code	UCO / UCC			
Course Code	20UCOS31/ 20UCCS31	Number of Hours/Cycle	2			
Semester	III	Max. Marks	50			
Part	IV	Credit	2			
Skill Based Course I						
Course Title	Quantitative Aptitude			L	P	T
Cognitive Level	K3			30		

Preamble

To create awareness among the students about different types of problems asked in various competitive examinations and equip them with quantitative aptitude skills to attend the examinations.

Unit I	Number system	7 Hours
	Highest Common Factor & Least Common Multiple of numbers – Decimals – Fractions – Simplification – Number series - Surds and Indices – Average - Problems on ages.	
Unit II	Ratio and Mensuration	6 Hours
	Ratio and Proportion–Percentage- Mixtures - Mensuration- Problems on area	
Unit III	Time and Work	6 Hours
	Time and Work – Time and Distance – Pipes and Cisterns – Problems on trains – Problems on boats and streams	
Unit IV	Interest and brokerage	6 Hours
	Profit and Loss- Simple Interest - Compound Interest – Stock and Shares – Discount	
Unit V	Probability and Data Interpretation	5 Hours
	Probability - Tables and graphs – Data Interpretation	

Pedagogy

Class Room Lectures, Power point presentation, Seminar, Quiz and Assignments

Text Book

1. Study material prepared by the course teacher.

Reference Books

1. Agarwal, R.S, (2017), *Quantitative Aptitude* , S. Chand Publishing, Chennai.
2. Rajesh Verma., (2018) *Objective Arithmetic* , Arihant publications, Chennai.
3. Arun Sharma., (2017) *Quantitative Aptitude*, McGraw Hill Education, India.

E-Resources

- indiabox.com
- testspot.com
- <https://www.mathplanet.com>
- <https://www.toppr.com>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Calculate LCM, HCF and solve problems on simplification, decimals , fractions, average , number series and problems on ages.
CO2	Develop knowledge in mensuration , ratio and proportion, percentage and mixtures.
CO3	Illustrate the problems on time and work, time and distance, pipes and cisterns and problems on trains,, boats and streams
CO4	Compute simple interest and compound interest, workout problems on stocks and shares and discount.
CO5	Practice probability, Data interpretation problems and solve them

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO 10	PSO 11	PSO 12
CO1	-	2	2	-	2	1	-	3	-	-	-	1
CO2	-	1	2	-	2	1	-	3	-	-	-	1
CO3	-	2	1	-	-	-	-	3	-	-	-	1
CO4	2	1	2	-	2	2	2	3	-	-	-	1
CO5	1	2	2	-	-	-	-	3	-	-	-	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	MCQs
			No. of Questions
1	CO1	K3	6
2	CO2	K3	6
3	CO3	K3	6
4	CO4	K3	6
5	CO5	K3	6
No of Questions to be asked			30
No of Questions to be answered			30
Marks for each Question			1
Total marks			30

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	MCQ (No Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K3	30	30	100%	100%
Total Marks	30	30	100%	100%

Lesson Plan

Unit I	Number system	7 Hours	Mode
	a. Highest Common Factor & Least Common Multiple of numbers	2	Class Room Lectures, Quiz and Assignments
	b. Decimals and Fractions	1	
	c. Simplification, Surds and Indices	2	
	d. Number series	1	
	e. Average and Problems on ages	1	
Unit II	Ratio and Mensuration	6 Hours	Mode
	a. Ratio and proportion	1	Class Room Lectures, Quiz and Assignments
	b. Percentage	1	
	c. Mixtures	1	
	d. Problems on area	1	
	e. Mensuration	2	
Unit III	Time and Work	6 Hours	Mode
	a. Time and Work	1	Class Room Lectures, Quiz and Assignments
	b. Time and Distance	1	
	c. Pipes and Cisterns	1	
	d. Problems on trains	2	
	e. Problems on boats and streams	1	
Unit IV	Interest and brokerage	6 Hours	Mode
	a. Simple Interest	1	Class Room Lectures, Quiz and Assignments
	b. Compound Interest	2	
	c. Stock and Shares	2	
	d. Problems on discount	1	
Unit V	Probability and Data Interpretation	5 Hours	Mode
	a. Probability	1	Class Room Lectures, Power point presentation, Quiz and Assignments
	b. Tables	1	
	c. Graphs	1	
	d. Data Interpretation	2	

Course designed by **Dr E.M.Sharmila**

Programme	B.Com / B.Com(CA)	Programme Code	UCO / UCC			
Course Code	20UCOC41/ 20UCCC41	Number of Hours/Cycle	6			
Semester	IV	Max. Marks	100			
Part	III	Credit	5			
Core Course IX						
Course Title	Partnership Accounting			L	T	P
Cognitive Level	Up to K3			90		

Preamble

Students can understand the basic concept of Partnership Accounts and accounting treatment at the time of Admission, Retirement, Death, Dissolution, Amalgamation and Sale to a company.

Unit I	Introduction to Partnership Accounts	18 Hours
	Introduction-Definition-Features of Partnership-Partnership Deed-Content-Rules Applicable in absence of an Agreement-Interest on Capital-Interest on Drawings-Profit and Loss Appropriation Account-Capital Accounts- Capital Ratio-Fixed capital accounts-Fluctuating Capital Accounts.	
Unit II	Admission of a Partner	18 Hours
	Calculation of New Profit Sharing Ratio-Sacrificing Ratio-Revaluation of Assets and Liabilities-Memorandum Revaluation method-Treatment of Goodwill-Factors affecting the Value of Goodwill-Methods-Need for valuing the Goodwill-Adjustment of undistributed Profits and Losses-Adjustment of Capital – Balance Sheet of the New firm	
Unit III	Retirement and Death of a Partner	18 Hours
	Retirement –Treatment of Goodwill –Gaining Ratio-Settlement of amount due to retiring Partner-Admission cum Retirement- Calculation of capital of the New firm-Balance Sheet of the New firm. Death of a Partner-Settlement of Deceased Partner’s Capital account-Executors Account-Joint Life Policy.	
Unit IV	Dissolution of a Firm	18 Hours
	Dissolution-Meaning-Distinction between Dissolution of Partnership and Dissolution of a Firm-Settlement of accounts on Dissolution-Firm’s Debt versus Private Debt-Entries on Dissolution.-Insolvency of a Partner-Garner versus Murray rule-Fixed and Fluctuating Capital-Insolvency of all Partners- Proportionate and Maximum Loss method.	
Unit V	Amalgamation and Sale to a Company	18 Hours
	Meaning-Objectives-Accounting treatment in the books of Amalgamating Firm-Books of the new firm Sale of firm to a Company-Purchase Consideration-Accounting procedure.	

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Book

- Jain. S.P. & Narang. K.L.Narang.(2019) ,*Advanced Accounting* , Volume –I, Kalyani Publishers, New Delhi, 18th Revised Edition

Reference Books

- Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced Accounts*, Sultan & Chand Publications, New Delhi
- Gupta. R.L. and Radhasamy, (2013), *Advanced Accounting* , S.Chand& Company Ltd., New Delhi, edition (2018).

8. Tulsian, P.C (2013), *Financial Accounting*, Pearson Education (Singapore) Pte. Ltd
9. T.S. Reddy & A Murthy, (2016), *Advanced Accountancy* , Volumn 1, Second Revised edition, Margum Publication , Chennai.

E-Resources

- <https://www.tutorialpoint.com>
- <https://www.yourarticlelibrary.com>
- <https://www.edurev.in>
- <https://www.accountingdetails.com>
- <https://www.investopedia.com>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Explain the meaning of Partnership, Partnership Deed and its contents and to prepare capital accounts of Partners under fixed and fluctuating capital method.`
CO2	Distinguish between Revaluation and Memorandum Revaluation account and to make adjustments for Goodwill, Reserves and past accumulated profit
CO3	Prepare revaluation account at the time of Retirement and to calculate the amount due to retiring partner and to executors of Deceased Partner .
CO4	Solve problems on dissolution of a Firm and to describe the accounting procedures involved in piecemeal distribution of cash.
CO5	Calculate the amount of purchase consideration and to summarise the accounts in case of amalgamation and sale to a company..

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSC 2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO 10	PSO 11	PSO 12
CO1	3	1	3	3	2	1	3	3	1	1	1	2
CO2	3	1	3	3	2	1	3	3	1	1	1	2
CO3	3	1	3	3	2	1	3	3	1	1	1	2
CO4	3	1	3	3	2	1	3	3	1	1	1	2
CO5	3	1	3	3	2	1	3	3	1	1	1	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2 & K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2 &K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K3& K3)	1(K2)
5	CO5	Up to K3	2	K1 & K3	2(K1& K1)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	-	21	21%	21%
K2	5	16	30	51	51%	51%
K3	-	8	20	28	28%	28%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit	Partnership Accounts	18 Hours	Mode
Unit I	a. Introduction-Definition-Features of Partnership-Partnership Deed-Content	3	Class Room Lectures PPT Presentation Quiz Assignments Practice paper
	b. Rules Applicable in absence of an Agreement-Interest on Capital-Interest on Drawings	3	
	c. Profit and Loss appropriation Account-Capital Ratio- Capital Accounts	4	
	d. Fixed capital accounts	4	
	e. Fluctuating Capital Accounts	4	
Unit II	Admission of a Partner	18 Hours	Mode
	a. Calculation of New Profit Sharing Ratio-Sacrificing Ratio	3	Class Room Lectures PPT Presentation Quiz Assignments Practice paper
	b. Revaluation of Assets and Liabilities Memorandum Revaluation method	3	
	c. Treatment of Goodwill-Factors affecting the Value of value of Goodwill	3	
	d. Need for valuing the Goodwill-Adjustment of undistributed Profits and Losses	4	
e. Adjustment of Capital – Balance Sheet of the New firm	5		
Unit III	Retirement and Death of a Partner	18 Hours	Mode
	a. Retirement –Treatment of Goodwill –Gaining Ratio	3	Class Room Lectures PPT Presentation Quiz Assignments Practice paper
	b. Settlement of amount due to retiring Partner	4	
	c. Admission cum Retirement-Calculation of capital of the New firm	4	
	d. Death of a Partner-Settlement of Deceased Partner’s Capital account	4	
e. Executors Account-Joint Life Policy	3		
Unit IV	Dissolution of a Firm	18 Hours	Mode
	a. Dissolution-Meaning-Distinction between Dissolution of Partnership and Dissolution of a Firm	3	Class Room Lectures PPT Presentation Quiz Assignments Practice paper
	b. Firm’s Debt versus Private Debt-Entries on Dissolution	3	
	c. Insolvency of a Partner-Garner versus Murray rule-Fixed and Fluctuating Capital	4	
	d. Proportionate Method	4	
e. Maximum Loss method	4		
Unit V	Amalgamation and Sale to a Company	18 Hours	Mode
	a. Meaning-Objectives-Accounting treatment in the books of Amalgamating Firm	3	Class Room Lectures PPT Presentation Quiz Assignments Practice paper
	b. Books of the new firm	4	
	c. Sale of firm to a Company	4	
	d. Purchase Consideration	2	
e. Accounting procedure	5		

Course designed by Mrs. V.Vetri Selvi

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOC42	Number of Hours/Cycle	5			
Semester	IV	Max. Marks	100			
Part	III	Credit	4			
Core Course X						
Course Title	Auditing			L	P	T
Cognitive Level	Up to K3			75		

Preamble

The students, gain an insight on the nature of auditing, practices and procedure for auditing and to understand the nature of present-day auditing in India.

Unit I	Introduction to Audit	15 Hours
	Introduction – Audit and Auditing - Meaning – Features – Objectives – Advantages –Classifications– Techniques – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.	
Unit II	Preparation for Audit	15 Hours
	Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives - Merits and Demerits – Internal Audit – Features – Objectives – Advantages – Distinction Between Internal Control and Internal audit. and forms of Auditing	
Unit III	Vouching Verification and Valuation	15 Hours
	Vouching - Meaning – Definition – Objective – Requisites of a Valid Voucher – Types – Vouching of Cash Transaction and Trade Transactions - Verification – Objects – Principles of Verification and Valuation of Assets – Verification of Liabilities	
Unit IV	Laws Relating to Company Auditor	15 Hours
	Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification – Rights, Duties and Powers of Auditor – Audit Report – Types – Statutory Report – Matters to be included in the Audit Report.	
Unit V	Computerised Audit and Government Audit	15 Hours
	Computerised Audit – Benefits – Demerits – Role of Auditor in Computerised Environment -Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit– Government Audit Accounts – Features – Functions of Comptroller and Audit General of India – Duties of Accountant General	

Pedagogy

Class Room Lectures, Power point presentation, Role play, Group Discussion, Seminar, Quiz, Assignment

Text Book

- 1.Tandon, B.N & Sudharsanam, S. (2016), Revised edition, A Handbook of Practical Auditing: S Chand & Company Pvt. Ltd. New Delhi **Reference Books**
2. Natarajan, L. (2017). Auditing Chennai: Margham Publications. Chennai
3. Pagare Dinkar, D. (2020). Principles and Practice of Auditing (14 ed.): Sultana Chand & Sons.
- 3.Sharma T.K (2018) Auditing, Sathitya Bhawan Publications

E-Resources

- economicstimes.indiatimes.com
- www.wikiaccounting.com
- en.m.wikipedia.org
- www.accountingtools.com
- www.oreilly.com

Course Outcomes

After completion of this course, the students will be able to:

CO1	Describe the meaning, Features, Objectives, Advantages of Auditing, Audit evidence, Classifications of Audit and Techniques
CO2	Explain the Audit programme Audit Note Book, Working Paper, Audit Planning Engagement of an Auditor for Audit Work an Internal audit Internal Control
CO3	Determine the different types of Vouching, Vouching of Cash Transaction and Vouching of Trade Transactions, Verification and valuation of Assets/Liabilities
CO4	Explain the Appointment, Removal, Qualification and Disqualification of Auditor, Rights, Duties and Powers of Auditor and Audit Report, types of Audit Report.
CO5	Computerised Audit Benefit, Cost and Management Audit, Managerial, Human Resource Audit and its Merits, Demerits know the Government audit accounts

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PS O 10	PS O 11	PS O 12
CO 1	3	2	3	3	3	3	3	3	3	2	3	3
CO 2	3	3	3	3	3	2	2	3	2	2	2	3
CO 3	3	3	3	3	2	3	2	3	2	3	2	3
CO 4	3	3	2	2	2	2	2	3	2	2	2	3
CO5	3	2	2	2	1	3	1	2	2	2	1	2

3. High; 2. Moderate; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to k2	2	K1&K2	2(K1&K1)	1(K2)
2	CO2	Up to k3	2	K1&K2	2(K2&K2)	1(K3)
3	CO3	Up tok3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to k2	2	K1&K2	2(K2&K2)	1(K2)
5	CO5	Up tok2	2	K1&K2	2(K1&K1)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16	-	21	21%	21%
K2	5	24	30	59	59%	59%
K3	-	-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Introduction to Audit	15 Hours	Mode
	a. Introduction – Meaning – Features – Objectives – Advantages of Auditing	3	Class Room Lectures, Power point presentation, Role play Group Discussion, Quiz, Assignment.
	b. Classifications of Audit	3	
	c. Techniques of Auditing – Audit Evidence	3	
	d. Audit Evidence – Criteria for Selection of Audit Evidence	3	
e. Process of gathering Evidence.	3		
Unit II	Preparation for Audit	15 Hours	Mode
	a. Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work	4	Class Room Lectures, Power point presentation, Role play Group Discussion, Quiz, Assignment.
	b. Internal Control – Objectives, Merits, and Demerits	4	
	c. Internal Control – Objective, Merits and Demerits - Forms of Internal Control	4	
d. Internal Audit Features, Objectives, Advantages – Distinction Between Internal Control and Internal audit	3		
Unit III	Vouching Verification and Valuation	15 Hours	Mode
	a. Vouching- Meaning – Definition – Objective – Requisites of a valid voucher	4	Class Room Lectures, Power point presentation, Role play Group Discussion, Quiz, Assignment.
	b. Types, Vouching of cash Transaction	4	
	c. Trade Transactions Verification – Objects of Verification – Principles of Verification	3	
d. Verification and Valuation of Assets – Verification of Liabilities	4		
Unit IV	Laws Relating to Company Auditor	15 Hours	Mode
	a. Auditors of a Company – Appointment – Removal – Remuneration	5	Class Room Lectures, Power point presentation, Group Discussion, Quiz, Assignment.
	b. Qualification and Disqualification – Rights, Duties and Powers of Auditor	5	
c. Types – Statutory Report – Matters to be included in the Audit Report	5		
Unit V	Emerging Areas in Auditor and Government Audit	15 Hours	Mode
	a. Benefits – Demerits – Role of Auditor in Computerised Environment	4	Class Room Lectures, Power point presentation, Role play Group Discussion, Quiz, Assignment.
	b. Cost Audit - Management Audit – Process of Management	4	
	c. Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit–	4	
d. Government Audit Accounts Features – Functions of Comptroller and Audit General of India – Duties of Accountant General	3		

Course designed by Dr, M. Murugantham & Dr. P. Ranichandrika

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC43	Number of Hours/Cycle	5		
Semester	IV	Max. Marks	100		
Part	III	Credit	4		
Core Course XI					
Course Title	Business Environment		L	P	T
Cognitive Level	Up to K3		75		

Preamble

Understanding the concept of business environment, environment Analysis, Liberalisation, Privatisation, Globalisation, Technology Introduction and Impact of Technology on Globalisation.

Unit I	An Overview of Business Environment	15 Hours
	Introduction to Business Environment - Nature and Scope of Business -Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment – Environmental Analysis - Managing Diversity - Nature and scope of business	
Unit II	Political and Legal Environment	15 Hours
	The Constitutional Environment in India – preamble to the Constitution –Directive Principles of state policy – Classification of the Directives – Analysis of Directives Principles of state Policy –Directives in the Nature of Ideals of the state –Directives Shaping the policy of the states- Criticism of the Directive Principles– Legal Environment – Company Law in India- History – Objectives and Machinery for the Administration of the Companies Act 1956.	
Unit III	Social and Cultural Environment	15 Hours
	Demographic Environment - Culture & Business - Business and Society -Social Responsibilities of Business - Business Ethics & Values – Corporate Governance and Corporate Social Responsibilities	
Unit IV	Economic Environment	15 Hours
	Economic Systems - Economic Planning - Economic Parameters – Economic Policies – Liberalisation Privatisation and Globalisation of Indian Economy.	
Unit V	Natural and Technological Environment	15 Hours
	Natural Environment: Meaning and Components of Natural Environment -Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalisation.	

Pedagogy

Class room lectures, PPT Presentation, Assignment and Quiz

Text Book

1.Sankaran, *Business Environment*, Margham Publications. Chennai

Reference Books

1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018.
2. Cherunilam, F. (2018). Business Environment: Text and cases. Himalaya Publishing House Pvt. Ltd. New Delhi: first edition
3. Dr. Amit Kumar (2021) Business Environment, SahityaBhawan Publications, Agra. Revised and enlarged edition 2019

E-Resources

- <http://www.himpub.com/>
- http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000006CO/P000389/M010423/LM/1455603966COM_P5_M6_knowmore.pdf
- https://www.researchgate.net/publication/254758686_Government's_Impact_o
- <https://www.amazon.in/Business-Environment-C-Fernando-ebook/dp/B00BXEYC9M>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Understand the concept, significance and changing dimensions of Business Environment
CO2	Outline the constitutional environment and legal environment
CO3	Explain social and cultural environment, business ethics and value.
CO4	Describe the role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
CO5	Outline patent laws, policy on research and development and New technological developments in Business Environment.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PS O 10	PS O 11	PS O 12
CO 1	2	2	1	1	1	1	1	1	1	2	1	1
CO 2	1	1	1	1	1	1	1	1	1	1	1	1
CO 3	1	1	1	1	1	1	1	1	1	2	1	1
CO 4	1	1	1	1	1	1	2	1	1	2	1	1
CO5	1	1	1	1	1	1	1	1	1	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
5	CO5	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	30
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13	13%
K2	5	24	30	59	59	59%
K3	-	8	20	28	28	28%
Total Marks	10	40	50	100	100	100%

Lesson Plan

Unit	An Overview of Business Environment	15 Hours	Mode
Unit I	a. Introduction to Business Environment- Nature and Scope of Business	3	Class room lectures, PPT Presentation Assignment Quiz
	b. Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment	3	
	c. Types of Business Environment - Micro Environment - Macro Environment	3	
	d. Environmental Analysis - Managing Diversity	3	
	e. Nature and scope of business	3	
Unit II	Political and Legal Environment	15 Hours	Mode
	a. The Constitutional Environment in India – preamble to the Constitution	3	Class room lectures, PPT Presentation Assignment Quiz
	b. Analysis of Directives Principles of state Policy – Directives in the Nature of Ideals of the state	3	
	c. Directive Principles of state policy – Classification of the Directives —Directives Shaping the policy of the states- Criticism of the Directive Principles	5	
	d. Legal Environment – Company Law in India- History – Objectives and Machinery for the Administration of the Companies Act 1956.	4	
Unit III	Social and Cultural Environment	15 Hours	
Unit III	a. Demographic Environment	3	Class room lectures, PPT Presentation Assignment Quiz
	b. Culture & Business - Business and Society	3	
	c. Social Responsibilities of Business	3	
	d. Business Ethics & Values	3	
	e. Corporate Governance and Corporate Social Responsibilities	3	
Unit IV	Economic Environment	15 Hours	Mode
	a. Economic Systems - Economic Planning	3	Class room lectures, PPT Presentation Assignment Quiz
	b. Economic Parameters – Economic Policies	3	
	c. Liberalisation	3	
	d. Privatisation	3	
	e. Globalisation of Indian Economy.	3	
Unit V	Natural and Technological Environment	15 Hours	
Unit V	a. Natural Environment: Meaning and Components of Natural Environment	3	Class room lectures, PPT Presentation Assignment Quiz
	b. Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index	3	
	c. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress	3	
	d. Technology as a Source of Competitive Advantage - Sources of Technological Dynamics	3	
	e. Time Lags in Technology Introduction - Impact of Technology on Globalisation.	3	

Course designed by **Dr.A.Rani**

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC44	Number of Hours/Cycle	6		
Semester	IV	Max. Marks	100		
Part	III	Credit	5		
Core Course XII					
Course Title	Management Accounting		L	P	T
Cognitive Level	Up to K3		90		

Preamble

Students can understand the basic concepts of Management accounting and tools of financial statement analysis and apply the tools to analysis the financial statement ,calculate various ratios, to gain knowledge on fund flow and cash flow statement, budget and budgetary control and marginal costing concept and its applications

Unit I	Management Accounting - An Introduction	18 Hours
	Management Accounting – Definition – Objectives -Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis– Comparative statement & Common size statement – Trend percentage . Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios (simple problems only).	
Unit II	Standard costing and Variance Analysis	18 Hours
	Standard costing – Meaning, Advantages and its Limitations. Variance analysis Significance - Computation of variances (Material , Labour and overhead).	
Unit III	Fund flow Statement and Cash flow Statement	18 Hours
	Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and Applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3	
Unit IV	Budget and Budgetary Control	18 Hours
	Budget and Budgetary control – Meaning – importance – objectives of Budgets – advantages and limitations – classification of Budget – Production Budget- Sales Budget – Cash Budget – Flexible Budget – Zero Based Budget	
Unit V	Marginal costing and Working Capital Management	18 Hours
	Marginal costing – meaning - features – fixed cost -variable cost contribution - CVP analysis – Break even analysis – BEP – Break even chart - Managerial applications – Margin of safety. Working Capital Management – Meaning, Classification, Operating Cycle and Determinants – Computation of Working Capital	

Pedagogy

Class Room Lectures, Quiz, Assignment, Power Point Presentation

Text Book

1. Ramachandran .R and Srinivasan.R (2017) Management Accounting,Sriram publication, Trichy
2. Maheswari,S.N.(2017) Management Accounting,Sulthan Chand&Sons, New Delhi
3. Gupta.K.L and Gupta.S.P (2019) Sahitya Bhavan Publication, Agra.

Reference Books

1. Reddy.T.S& Hariprasad .Y (2017) Management Accounting,Margham Publication, Chennai.
- 2.Pillai & Baghavathi R,S.N (2017) Management Accounting Chand .S&Co,Mumbai .
- 3.Hingorani &Ramanathan Management Accounting,Himalaya Publication House, New Delhi
- 4.Dalson.L.Cecil and Jenitra L Merwin (2017),Management accounting,Learntech Press,Trichy
- 5.Accounting Intermediate Course ,(2017) Institute of chartered Accountant of India ,New Delhi

E-Resources

- www.accounting tools.com
- www.tutorialspoint.com
- www.journalsevier.com
- www.icsi.edu
- www.researchgate.net

Course Outcomes

After completion of this course, the students will be able to:

CO1	Describe the meaning,objectives and limitations of Management Accounting , Financial statement analysis and Ratio analysis,
CO2	Examine the concept of Standard costing and Variance Analysis
CO3	Construct Fund flow statement and Cash flow statement
CO4	Identify the different preparation of Budget and Budgetary control
CO5	Explain Marginal costing and its applications

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PS O 10	PS O 11	PS O 12
CO 1	3	1	2	2	2	1	2	2	2	1	1	2
CO 2	2	1	1	2	1	1	2	2	2	1	2	1
CO 3	2	2	3	2	1	1	2	3	1	1	1	1
CO 4	3	2	3	2	2	1	3	3	2	1	1	1
C05	2	2	2	2	3	1	3	2	1	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1&K2	2 (K1&K1)	1 (K2)
2	CO2	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
3	CO3	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
4	CO4	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
5	CO5	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	32	10	47	47%	47%
K3	-	-	40	40	40%	40%
Total Marks	10	40	50	100	100 %	100 %

Lesson Plan

Unit I	Management Accounting an Introduction	18 Hours	Mode
	a. Management Accounting – Definition – Objectives	3	Class room lectures Quiz PPT presentation Assignment
	b.. Nature -- scope –Merits and limitations	3	
	c. Difference between management accounting and financial accounting –Financial statement analysis	3	
	d. Comparative statement – common size statement—Trend percentage	4	
	e.Ratio analysis --- Meaning – classification – Liquidity,solvency, turnover and profitability	5	
Unit II	Standard costing	18 Hours	
	a. Standard costing – Meaning, Advantages and its Limitations.	5	Class room lectures Quiz PPT presentation Assignment
	b..Variance analysis Significance – Calculation of variances : Material	6	
	c. Calculation of variances : Labour	4	
	d. Calculation of variances -: Overhead	3	
		18 Hours	
Unit III	Fund flow statement and cash flow statement		
	a. Fund flow Statement – Meaning – Preparation – Schedule of changes in working Capital	4	Class room lectures Quiz PPT presentation Assignment
	b. Funds from operation	4	
	c. Sources and application.	4	
	d. Cash flow statement – Meaning –Difference between fund flow statement and cash flow statement	3	
	e. . Preparation of cash flow statement as per AS3	3	
Unit IV	Budget and Budgetary Control	18 Hours	Mode
	a. Budget and Budgetary control – Meaning – importance	3	Class room lectures Quiz PPT presentation Assignment
	b.Objectives - advantages ,limitation ,	3	
	c. Preparation of production Budget ,Purchase Budget	4	
	d. Sales Budget, Zero Based Budget	4	
	e.Cash and flexible budgets.	4	
Unit V	Marginal costing and Working Capital Requirement	18 Hours	Mode
	a. Marginal costing – CVP analysis	2	Class room lectures Quiz PPT presentation Assignment
	b. Break even analysis – BEP – Managerial applications	5	
	c . Margin of safety -Break even chart	2	
	d. Working capital management – Meaning, Classification, Operating Cycle and Determinants of working capital	5	
	e. Computation of Working Capital	4	

Course designed by Mrs. M.Subathra

Programme	B.Com / B.Com(CA)	Programme Code	UCO / UCC			
Course Code	20UCOS41/ 20UCCS41	Number of Hours/Cycle	2			
Semester	IV	Max. Marks	50			
Part	IV	Credit	2			
Skill Based Course II						
Course Title	Reasoning Ability			L	P	T
Cognitive Level	K3		30			

Preamble

To facilitate the students to enhance their mental skills like decision making, analytical ability, knowledge of variable which make them think rationally, take decisions effectively and develop their skills to take part various competitive examinations.

Unit I	General mental Ability	6 Hours
	Alphabet Test – Ranking / Order – Series – Coding Decoding – Blood relation - Direction Test – Cube & Cuboid – Dice.	
Unit II	Analytical Reasoning	5 Hours
	Puzzle – Sitting arrangement – Symbols & Notations – arrangement of words in logical order – Problem solving – Decision making.	
Unit III	Logical reasoning	7 Hours
	Syllogism – Venn Diagram – Cause & Effect Relationship – Statement & Argument – Statement & Assumption – Statement & Conclusion – Verification of truth of the statement.	
Unit IV	Non Verbal Reasoning	7 Hours
	Series – Analogy – Classification – Counting of figure – Figure matrix – Embedded figure - Complete of figure – Paper cutting & Paper folding – Mirror images & Water images.	
Unit V	Verbal Ability	5 Hours
	Error correction – Jumbled Paragraph – Facts, inferences or Judgement – Para summary – Reading comprehension.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments.

Text Book

1. Study material compiled by the Course teacher

Reference Books

1. Disha, (2018), *Reasoning Ability*, Disha Publications, New Delhi.
2. Agarwal,R.S, (2018), *A Modern Approach to Logical Reasoning*, S. Chand Publications, Chennai.
3. Sijwali.BS.,Indu Sijwali., (2017) , *A New Approach to Reasoning*, Arihant Publications, Chennai.

E-Resources

- indiabix.com
- testpot.com
- sawaal.com
- freedu.in

Course Outcomes

After completion of this course, the students will be able to:

CO1	Illustrate the problems relating to general mental ability like Alphabet test, Direction test, Series.
CO2	Develop knowledge about analytical reasoning like puzzles, problem solving, decision making and solve them.
CO3	Identify and solve the problems relating to logical reasoning.
CO4	Solve the problems on non verbal reasoning like Paper cutting & Paper folding, Mirror images & Water images.
CO5	Develop knowledge on verbal ability like Error Correction and Comprehension.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	1	1	1	1	1	1	1	3	1	1	1	1
CO 2	1	1	2	1	1	1	1	3	1	1	1	1
CO 3	1	1	2	1	1	1	1	3	1	1	1	1
CO 4	1	1	1	1	1	1	1	3	1	1	1	1
CO5	1	1	1	1	1	1	1	3	3	1	1	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K-Level	MCQs
			No. of Questions
1	CO1	K3	6
2	CO2	K3	6
3	CO3	K3	6
4	CO4	K3	6
5	CO5	K3	6
No of Questions to be asked			30
No of Questions to be answered			30
Marks for each Question			1
Total marks for each Section			30

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	MCQ (No Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K3	30	30	30	100%
Total Marks	30	30	30	100%

Lesson Plan

Unit I	General mental Ability	6 Hours	Mode
	a. Alphabet Test and Ranking / Order	1	Class Room Lectures, Power point presentation, Quiz and Assignments
	b. Series – Coding Decoding	1	
	c. Blood relation and Direction Test	2	
	d. Cube & Cuboid	1	
e. Dice	1		
Unit II	Analytical Reasoning	6 Hours	Mode
	a. Puzzle & Sitting arrangement	2	Class Room Lectures, Power point Presentation, Quiz and Assignments
	b. Symbols & notations	1	
	c. Arrangement of words in logical order	1	
d. Problem solving & Decision making	1		
Unit III	Logical reasoning	7 Hours	Mode
	a. Syllogism	1	Class Room Lectures, Power point presentation, Quiz and Assignments
	b. Venn Diagram	1	
	c. Cause & Effect Relationship	1	
	d. Statement & Argument and Statement & Assumption	2	
e. Statement & Conclusion and Verification of truth of the statement.	2		
Unit IV	Non Verbal Reasoning	7 Hours	Mode
	a. Series , Analogy & Classification	2	Class Room Lectures, Power point presentation, Quiz and Assignments
	b. Counting of figure & Figure matrix	1	
	c. Paper cutting & Paper folding	1	
	d. Embedded figure & Complete of figure	1	
e. Mirror images & Water images	2		
Unit V	Verbal Ability	5 Hours	Mode
	a. Error correction	1	Class Room Lectures, Power point presentation, Quiz and Assignments
	b. Jumbled Paragraph	1	
	c. Facts, inferences or Judgement	1	
	d. Para summary	1	
e. Reading comprehension	1		

Course designed by **Dr.E.M.Sharmila**

Value Added Courses

Programme	All	Programme Code	UCO		
Course Code	20CCOM31	Number of Hours per Semester	30		
Semester	III	Max. Marks	50		
Part	V	Credit	2		
Value Added Course I					
Course Title	Industrial Organisation		L	P	T
Cognitive Level	K2		30		

Preamble

To make the students to understand about the concept of business, promotion of business enterprise, proper plant location and layout and different types of industrial combinations

Unit I	Introduction to Industrial Organisation and Business	6 Hours
	Industrial Organisation – Meaning – Nature and Scope – Business – Meaning, Features – Factors of Business – Components of Business	
Unit II	Establishing a New Business Enterprise	5 Hours
	Business Enterprise – Motives of entering into new business – Promotion of New Business Enterprise – Important steps in the Promotion of a Business Enterprise	
Unit III	Plant Location	7 Hours
	Introduction – Situations Giving Rise to the Problems of Location – Decisions Regarding the Location of an Industrial Plant – Factors of Production – Primary Factors – secondary Factors – Criteria for Selecting an Appropriate Site	
Unit IV	Plant Layout	7 Hours
	Plant Layout – Meaning and Definition, Features – Objectives – Benefits – Factors influencing the Plant Layout – Types of Layout – Process, Product or Line Layout, Combination of Product and Process Layout, Statioerya Layout	
Unit V	Industrial Combinations	5 Hours
	Meaning and Definition – Types of Combinations – Vertical, Horizontal, Latest or Allied, Circular – Conditions that led to Combinations – Reasons for the Slow Growth of Combinations in India	

Course designed by Dr. M. Inbalakshmi

Pedagogy

Class Room Lectures and Power point presentation

Text Book

1. Inbalakshmi (2014), *Industrial Organisation*, Kalyani Publishers, Ludhiana.

Reference Books

1. Gupta, C.B (2019), *Business Organisation and Management*, Sultan Chand & Sons, New Delhi.
2. Don E. Waldman, Elizabeth, J.Jensen (2016), *Pearson Series in Economics*

E-Resources

- <https://examupdates.in/business-organisation-management-book/> testpot.com
- <http://pareto.uab.es/xmg/Docencia/IO-en/IO-Introduction.pdf>

Programme	All	Programme Code	UCO		
Course Code	20CCOM41	Number of Hours per Semester	30		
Semester	III	Max. Marks	50		
Part	V	Credit	2		
Value Added Course II					
Course Title	Advertising and Sales Promotion		L	P	T
Cognitive Level	K2		30		

Preamble

To make the students to have practical exposure of Advertising and Sales Promotion.

Unit I	Introduction to Advertising	6 Hours
	Advertising –Introduction, Characteristic Features, Nature and Scope - Benefits and Criticism of Advertising – Difference between Advertising and Salesmanship	
Unit II	Advertising Media	5 Hours
	Advertising Media – Factors considered for the selection of an Appropriate Media – Classification of Media – Indoor and Outdoor Advertising Media – Direct Advertising Media – Promotional Advertising Media- Advantages and Disadvantages of each classification	
Unit III	Advertising Copy	7 Hours
	Advertising Copy - Meaning, Definition – Types - Human interest ad copy, Educational ad copy, Reason why? ad cop, Institutional ad copy, Suggestive ad copy, Expository ad copy – Essentials of a Good Advertising Copy – Credibility, Attention , Assurance of Benefit, Brief and Clear, Apt and Conforming-Preparation of Advertisement Copy	
Unit IV	Sales Promotion	7 Hours
	Sales Promotion – Meaning and Definitions – Characteristics - Objectives - Role – Benefits - Limitations	
Unit V	Sales Promotion Techniques	5 Hours
	Sales Promotion Techniques – Discounts – Time-limited offers –Seasonal promotions – 1+1=3. Holiday promotions, Gifts, Contests, Reward points, Special prices, First-purchase coupons, Free Shipping, Refunds, Product combinations, Usable benefits	

Course designed by Dr. M. Inbalakshmi

Pedagogy

Class Room Lectures and Power point presentation

Text Book

1. Inbalakshmi M, Dharani N, (2015), *Advertising and Salesmanship*, Kalyani Publishers, Ludhiana.

Reference Books

- 1.
2. Don E. Waldman, Elizabeth, J.Jensen (2016), Pearson Series in Economics

E-Resources

- <https://examupdates.in/business-organisation-management-book/> testpot.com
- <https://www.geektonight.com/advertising-and-sales-promotion-pdf/>

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC51	Number of Hours/Cycle	6		
Semester	V	Max. Marks	100		
Part	III	Credit	5		
Core Course XIII					
Course Title	Company Accounting	L	T	P	
Cognitive Level	Up to K3	90	-	-	

Preamble

To enable the students to enhance the level of knowledge and understanding of the concept, principles and practices of company accounts in accordance with Statutory requirements.

Unit I	Issue and Redemption of Shares	18 Hours
	Issue of Shares - Introduction –Types of Shares - Accounting Procedures for the Issue of Equity and Preference shares at Par, at Discount and at Premium and for consideration other than cash – Forfeiture and Reissue – Rights issue, Bonus issue, Employee Stock Ownership Plan (ESOP), Sweat equity shares and Buyback of shares, Stock split (Theory only) – Redemption of Redeemable Preference Shares.	
Unit II	Issue and Redemption of Debentures	18 Hours
	Issue of Debentures – Introduction . Types – Distinction between Shares and Debentures -Accounting Procedures for the issue of Debentures – Debentures issued as Collateral Security – Redemption of Debentures – Methods – Installment – Lottery – Sinking fund – Purchase of Own Debentures – Ex-interest and Cum-interest Quotations – Purchase of Own Debentures as Investment – Cancellation of Own Debentures. – Conversion of debentures into Shares	
Unit III	Underwriting of Shares and Debentures and Final Accounts	18 Hours
	Underwriting of Shares and Debentures – Types of Underwriting –Conditional Underwriting, Firm Underwriting, Full Underwriting, Partial Underwriting – Underwriting Commission - Accounting Treatment for Underwriting - Final accounts of Joint Stock Company.	
Unit IV	Valuation of Shares and Intangible Assets	18 Hours
	Valuation of shares – Intrinsic value, Yield value, and Fair value methods.- Valuation of Intangibles: Goodwill – Simple Profit, Super profit and Capitalization methods – Brand and IPR (Theory only)	
Unit V	Acquisition of Business and Liquidation of Companies	18 Hours
	Acquisition of Business (Accounting Treatment Relating to Purchasing Company only) – Profit and Loss Prior to Incorporation. Liquidation – Liquidator’s Final Statement of Accounts.	

Problem 80% , Theory 20%

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Book

- Jain. S.P. and Narang. K.L. (2019), *Advanced Accounting*, Volume –I, Kalyani Publishers, 18th Revised Edition. New Delhi.

Reference Books

- Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced Accounts*, Sultan & Chand Publications, New Delhi.
- Tulsian, P.C(2013), *Financial Accounting*, Pearson Education Pvt. Ltd, New Delhi.
- Gupta. R.L. and Radhasamy, (2013), *Advanced Accounting*, S.Chand & Company Ltd., New Delhi.
- Arulanandam. M. and A,Raman,K.S.(2017), *Advanced Accountancy*, Himalaya Publications, edition (2018), New Delhi.
- Reddy. T.S. and Dr. Murthy. A (2019), *Financial Accounting*, Margham Publications, Chennai.

E-resources

- <https://www.icsi.edu/portals/0/SHARE%20CAPITAL%20AND%20DEBENTURES.pdf>
- <https://ncert.nic.in/ncerts/l/leac202.pdf>
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf>
- http://siesce.edu.in/notes/2%20PPT%20Underwriting%20of%20Shares%20and%20Debentures_71719.pdf
- <http://mastermindsindia.com/Liquidation%20of%20Companies.pdf>

Course Outcome

After completion of this course, the students will be able to:

CO1	explain different types of shares and to illustrate the accounting treatment for the issue and redemption of shares.
CO2	classify different types of debentures and to illustrate the accounting treatment for the issue and redemption of debentures.
CO3	describe various methods of underwriting and to analyse the accounting treatment for the underwriting of shares and debentures.
CO4	describe the concept of valuation of shares and intangible and to calculate the value of shares and goodwill by using different methods and to prepare the final accounts of companies.
CO5	prepare the liquidator's final statement of accounts

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	3	3	3	3	2	3	3	3	1	1	1	3
CO 2	3	3	3	3	2	3	2	3	1	1	1	3
CO 3	3	3	3	3	2	3	2	3	1	1	1	3
CO 4	3	3	3	3	2	3	2	2	1	1	1	3
CO 5	3	3	3	2	2	3	2	2	1	1	1	3

3. High; 2. Moderate; 1.Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. of Questions	No. of Questions	No. of Questions
1	CO1	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
2	CO2	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
3	CO3	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
4	CO4	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
5	CO5	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total Marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	40	-	45	45%	45%
K3	-	-	50	50	50%	50%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit	Issue and Redemption of Shares	18 Hours	Mode
I	a. Issue of Shares - Introduction –Types of Shares	3	Classroom Lectures, Assignments PPT Presentation Quiz, Assignment
	b. Accounting Procedures for the Issue of Equity and Preference shares at Par, at Discount and at Premium and for consideration other than cash	6	
	c. Forfeiture and Reissue	3	
	d. Rights issue, Bonus issue, ESOP, Sweat equity shares and Buyback of shares, Stock split		
	e. Redemption of Redeemable Preference Shares.	6	
Unit II	Issue and Redemption of Debentures	18 Hours	Mode
	a. Issue of Debentures – Introduction - Types – Distinction between Shares and Debentures	2	Classroom Lectures, Assignments
b. Accounting Procedures for the issue of	5		

	Debentures – Debentures issued as Collateral Security		PPT Presentation Quiz, Assignment
	c. Redemption of Debentures – Methods – Installment – Lottery – Sinking fund	6	
	d. Purchase of Own Debentures – Ex-interest and Cum-interest Quotations – Purchase of Own Debentures as Investment – Cancellation of Own Debentures.	4	
	e. Conversion of debentures into Shares	2	
Unit III	Underwriting of Shares and Debentures and Final Accounts	18 Hours	
	a. Underwriting of Shares and Debentures	2	Classroom Lectures, Assignments PPT Presentation Quiz, Assignment
	b. Types of Underwriting –Conditional Underwriting, Firm Underwriting, Full Underwriting, Partial Underwriting	2	
	c. Underwriting Commission, Accounting Treatment for Underwriting	6	
	d. Final accounts of Joint Stock Company	8	
Unit IV	Valuation of Shares and Intangible Assets	18 Hours	
	a. Valuation of Intangibles: Brand and IPR	4	Classroom Lectures, Assignments PPT Presentation Quiz, Assignment
	b. Valuation of Goodwill – Simple Profit, Super profit and Capitalization methods	7	
	c. Valuation of shares – Intrinsic value, Yield value, and Fair value methods	7	
Unit V	Acquisition of Business and Liquidation of Companies	18 Hours	
	a. Acquisition of Business (Accounting Treatment Relating to Purchasing Company only)	7	Classroom Lectures, Assignments PPT Presentation Quiz, Assignment
	b. Profit and Loss Prior to Incorporation	4	
	c. Liquidation – Liquidator’s Final Statement of Account.	7	

Course designed by: Dr. M. Inbalakshmi

Programme	B.Com	Programme Code	UCO / UCC			
Course Code	20UCOC52/ 20UCCC51	Number of Hours/Cycle	6			
Semester	V	Max. Marks	100			
Part	III	Credit	5			
Core Course XIV						
Course Title	Income Tax Law and Practices – I			L	T	P
Cognitive Level	Up to K4			90	-	-

Preamble

Providing an in depth knowledge for calculation of different heads of taxable income under income tax and computation of total income.

Unit I	Introduction	18 Hours
	Brief history of income tax in India– basic concepts – agricultural income – previous year, assessment year – Assessee – person – income – residential status of an assessee – incidence of tax – incomes exempted from tax.	
Unit II	Income from Salaries	18 Hours
	Income from salary – definition – computation of salary income – salary u/s 17(1) – allowances – perquisites and their types and treatment – profit in lieu of salary – deductions u/s 16.	
Unit III	Income from House Property	18 Hours
	Income from house property – basis of charge – exemptions regarding income from house property – annual value – computation of annual value – let out and self-occupied – deduction u/s 24.	
Unit IV	Income from Business/Profession	18 Hours
	Income from profits and gains of business/profession – computation of income – deduction expressly allowed – expenses expressly disallowed – expenses not deductible in certain cases – depreciation.	
Unit V	Income from Capital Gains and Other Sources	18 Hours
	Capital gains – capital asset – transfer of capital asset – cost of acquisition – cost inflation index - computation of capital gains – special cases – capital gains exempt from tax u/s 54 – tax on capital gains. Income from other sources – income u/s 56(2) – deductions under 57 – amount not deductible u/s 58.	

Problem 80% , Theory 20%

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience discussion

Text Book

- Mehrotra. H.C., and Goyal S.P.(Current Assessment year), *Income Tax Law and Accounts*. Sahitya Bhawan Publication , New Delhi.

Reference Books

- Gaur, V.P. & Narang D.P (Current Assessment year), *Income Tax – Law and Practice*, Kalyani Publication, New Delhi.

2. Dinkar Pagare (Current Assessment year), *Income Tax – Law and Practice*, Sultan Chand & Sons, New Delhi.
3. Reddy, T.S. & Hariprasad (Current Assessment year),*Income Tax Law and Practice*, Margam publication, Chennai.

E-Resources

- <https://www.incometaxindiaefiling.gov.in/home>
- <https://icmai.in/studentswebsite/studymat.php>
- <https://www.icsi.edu/media/webmodules/DIRECTTAXLAWANDPRACTICEBOOK.pdf>
- https://www.icai.org/post.html?post_id=16945
- http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf

Course Outcomes

After completion of this course, the students will be able to:

CO1	Explain the basic concepts of income tax.
CO2	Prepare the statement of income from salary of individuals.
CO3	Determine the annual values and income from house property.
CO4	Examine the tax provisions in the computation of business and professional income.
CO5	Analyse the tax provisions in computing capital gains and income from other sources

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	2	3	2	2	2	1	3	2	2	3	3
CO2	3	2	3	2	2	2	1	3	1	1	3	2
CO3	3	2	3	2	1	1	2	3	1	1	2	2
CO4	3	1	3	2	2	1	1	3	1	1	2	3
CO5	3	1	3	1	1	1	1	3	1	1	2	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Either / or Choice
			No. of Questions	No. of Questions	No. of Question
1	CO1	Up to K2	2(K1&K2)	2(K2&K2)	1(K2)
2	CO2	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
3	CO3	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
4	CO4	Up to K4	2(K1&K2)	2(K3&K3)	1(K4)
5	CO5	Up to K4	2(K1&K2)	2(K3&K3)	1(K4)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	24	10	39	39%	39%
K3	-	16	20	36	36%	36%
K4	-	-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Introduction	18 Hours	Mode
	a. Income tax Act, 1961- Definition- Basis of charge-	3	Classroom Lectures, Assignments PPT Presentation Quiz and Seminar
	b. Residential status- Capital and revenue items-	4	
c. Exempted income	11		
Unit II	Income From Salary	18 Hours	Mode
	a. Allowances	5	Classroom Lectures, Assignments PPT Presentation Quiz and Seminar.
	b. Perquisites and their types and treatment- profits in lieu of salary	5	
	c. Income from salary-Computation of Salary income	10	
Unit III	Income from House Property	18 Hours	Mode
	a. Income from house property- annual value – determination of annual value-	3	Classroom Lectures, Assignments PPT Presentation Quiz and Seminar.
	b. Deduction u/s 24	3	
	c. Let out and self occupied Computation of House property income	10	
Unit IV	Income from Business /Profession	18 Hours	Mode
	a. Income from profits and gains of business	8	Classroom Lectures, Assignments PPT Presentation Quiz and Seminar
	b. Income from profits and gains of profession	6	
	c. computation of depreciation allowable	4	
Unit V	Income from capital gain and other sources	18 Hours	Mode
	a. Capital asset – basis of charge-	2	Classroom Lectures, Assignments PPT Presentation, Quiz and Seminar.
	b. computation of capital gains-	6	
	c. capital gains exempt from tax u/s 54.	4	
	d. Income from other sources	6	

Course designed by Dr. R. Balasubramani

Programme	B.Com / B.Com (CA)	Programme Code	UCO /UCC		
Course Code	20UCOC53/ 20UCCC52	Number of Hours/Cycle	6		
Semester	V	Max. Marks	100		
Part	III	Credit	4		
Core Course XV					
Course Title	Business Law		L	T	P
Cognitive Level	Up to K3		90		

Preamble

This syllabus enables the students to process a test which caters to their needs in the relating to Business laws which set out the basic of Laws simply and clearly.

Unit I	The Indian Contract Act 1872	18 Hours
	The Indian Contract Act 1872 – Introduction – Definition of contract – Essential Elements of valid contract - kinds of contract and agreements-Sources of Indian Mercantile law.	
Unit II	Offer and Acceptance	18 Hours
	The Proposal or offer – Legal rules regarding a valid offer – Lapse and Revocation of offer – The Acceptance and legal rules regarding a valid Acceptance. Communication of offer, acceptance and revocation.	
Unit III	Consideration, Capacity of Parties and Free consent	18 Hours
	Definition of Consideration; Essentials of valid consideration – Exception to the rule “No consideration No contract” Capacity of Parties: Minor’s agreement; persons of unsound mind; Disqualified persons. Free consent: Effect of coercion, undue influence, Misrepresentation; Distinction between fraud and misrepresentation. Mistake of a law and mistake of fact.	
Unit IV	Discharge of Contract and Contract of Indemnity and Guarantee	18 Hours
	Discharge of Contract: By performance, by mutual consent, by Subsequent or Supervening impossibility or illegality, by lapse of time, by operation of law, by Breach of contract and remedies for breach of contract. Contract of Indemnity and Guarantee: Rights of Indemnity holder and his liability – Definition of guarantee – Nature and extent of surety’s liability and kinds of guarantee.	
Unit V	Law relating to Bailment and Pledge and Sale of Goods Act	18 Hours
	Law relating to Bailment, Pledge: Definition of Bailment Essentials and different kinds of bailment Rights and duties of bailor and Bailee – Termination of bailment –Definition of pledge Essentials, Rights and Duties of pledger and Pledgee. Sale of Goods Act: Meaning and classification of goods – Contract of sale – Sale and agreement to sell.	

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Books

1. Pillai, R.S.N. & Bhagavathi (2007) Business Law S.Chand & Company Ltd, New Delhi
2. Teipal Sheth (2012) Business Law Pearson Education, Chennai,

Reference Books

1. Shukla, M.C. (2012) Mercantile Law, Vikas Publishing Co, New Delhi
- 2.Sreenivasan M.R. (2007) Commercial Law and Industrial Law, Margham Publications, Chennai
3. Kapoor, N.D. (2014) Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
4. Business Laws, S.Kathiresan, Dr. V. Radha (2009), Prasanna Publishers.
5. Business Law, Frank B. Cross Kenneth W. Clarkson, Roger LeRoy Miller, (2011)
6. Taxmann's Business Laws-B.Com (2020) Sushma Arora

E-resources

- <https://guides.baker.edu>
- <https://www.tutorials.com>
- <https://www.investopedia.com>
- <https://study.com>

Course Outcome

After completion of this course, the students will be able to:

CO1	explain statutory provisions in contracts.
CO2	summarize the legislations related to offer and acceptance
CO3	outline the legislations related to Consideration, Capacity of Parties and Free consent.
CO4	explain the legal framework in discharge and remedies for breach of contract, rules related to indemnity and guarantee
CO5	develop the knowledge Law relating to Bailment, Pledge and provisions related to the sale of goods.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	PS O9	PSO 10	PSO 11	PSO 12
CO 1	3	2	3	1	2	3	1	2	1	1	1	1
CO 2	2	1	2	1	3	3	2	1	1	1	1	3
CO 3	3	1	1	2	1	2	3	1	1	1	1	2
CO 4	2	1	1	2	2	1	1	2	1	1	1	1
CO 5	2	2	2	1	1	3	1	1	1	1	1	3

3. High; 2. Moderate; 1.Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either/ or Choice	Open Choice
			No. of Questions	No. of Questions	No. of Questions
1	CO1	Up to K2	2(K1&K2)	2(K1&K1)	1(K2)
2	CO2	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
3	CO3	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
4	CO4	Up to K3	2(K1&K2)	2(K3&K3)	1(K3)
5	CO5	Up to K2	2(K1&K2)	2(K2&K2)	1(K2)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total Marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	24	20	49	49%	49%
K3	-	8	30	38	38%	38%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	The Indian Contract Act 1872	18 Hours	Mode
	a. Introduction	2	Classroom Lectures, Assignments PPT Presentation
	b. Definition of contract	4	
	c. Essential Elements of valid contract	4	
	d. Kinds of contract and agreements	4	
	e. The Indian contract Act 1872	4	
Unit II	Offer and Acceptance	18 Hours	Mode
	a. The Proposal or Offer	4	Classroom Lectures, PPT Presentation Quiz, Seminar, Assignment
	b. Legal rules regarding a valid offer	5	
	c. Lapse and Revocation of offer	3	
	d. The acceptance and legal rules regarding a valid Acceptance.	3	
	e. Communication of offer, acceptance and revocation.	3	

Unit III	Consideration, Capacity of Parties and Free Consent	18 Hours	Mode
	a. Definition of Consideration- Free consent: Effect of coercion, undue influence, Misrepresentation.	4	Classroom Lectures, Assignments PPT
	b. Essentials of valid consideration	4	
	c. Exception to the rule “No consideration No contract” , Capacity of Parties	4	Presentation Quiz, Seminar, Assignment
	d. Minor’s agreement; persons of unsound mind	3	
e. Disqualified persons.	3		
Unit IV	Discharge of Contract and Contract of Indemnity and Guarantee	18 Hours	Mode
	a. Discharge of contract; By performance, by mutual consent, by Subsequent or Supervening impossibility	4	Classroom Lectures, Assignments PPT
	b. Illegality, by lapse of time, by operation of law, by breach of contract and remedies for breach of contract	4	
	c. Contract of Indemnity and Guarantee: Rights of Indemnity holder and his liability	4	Presentation Quiz, Seminar, Assignment
	d. Definition of guarantee and its nature	3	
e. Extent of surety’s liability and kinds of guarantee	3		
Unit V	Law relating to Bailment and Pledge and Sale of Goods Act	18 Hours	Mode
	a. Definition of Bailment Essentials and different kinds of bailment Rights and duties of bailor and Bailee	3	Classroom Lectures, Assignments PPT
	b. Definition of pledge Essentials, Rights and Duties of pledger and pledgee.	4	
	c. Law of agency Essentials of Agency	3	Presentation Quiz, Seminar, Assignment
	d. Classification of goods, Contract of sale	4	
e. Sale and agreement to sell.	4		

Course designed by Mr.V. Abraham - Lawyer

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOC54	Number of Hours/Cycle	4		
Semester	V	Max. Marks	100		
Part	III	Credit	4		
Core Course XVI					
Course Title	Business Communication and Office Management	L	T	P	
Cognitive Level	Up to K3	60			

Preamble

This course will enable the students to develop better writing and oral business communication skills among the students and enable them to know the effective media of communication, to enhance their writing skills in various forms of business letters and report and to enable the students to develop the communication in the business concern and acquiring the knowledge of office management, evolution of office Management procedure and practices of office management and to facilitate the students in appreciating need/significance and applications of various managerial functions .

Unit I	Business Communication	12 Hours
	Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.	
Unit II	Kinds of Business Communication	12 Hours
	Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references -Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters	
Unit III	Technology and Business Communication	12 Hours
	Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interviews- Candidates preparing for interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of e-communication. e-mail, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking.	
Unit IV	Office Accommodation and Office Management	12 Hours
	Office Accommodations and Environment - Office building: size, layout, safety and security measures - Objectives and advantages of various machines. - Use of machines, installing, handling, maintenance. - Objectives and advantages of office manuals charts, preparation and play of manuals and charts.	
Unit V	Digitalization of Office Administration	12 Hours
	Digitalisation of office administration – green office management- Front office management..	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi. Tamilnadu State Council for Higher Education 21

Reference Books

1. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
2. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
5. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

e- resources

- https://cbseacademic.nic.in/web_material/Curriculum20/publication/srsec/817-Typograhpy&Comp.%20class-%20XII.PDF
- <https://www.vedantu.com/commerce/business-correspondence>
- https://www.tutorialspoint.com/business_communication_strategies/business_communication_strategies_tutorial.pdf
- https://egyanagar.osou.ac.in/download-slm.php?file=OM-02_BLOCK-1.pdf
- <http://www.dspmuranchi.ac.in/pdf/Blog/unit%202%20p2.pdf>

Course Outcome

After completion of this course, the students will be able to:

CO1	know about the principles, objectives and importance of communication
CO2	know how to make businessenquiries, place orders and write collection letters
CO3	write banking,insurance and agency letters.
CO4	establishing the office accommodation's and furnishing the office equipment's
CO5	To apply Digitalization in office management

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	2	2	0	3	3	2	3	1	1	1	2	2
CO 2	2	2	2	2	1	1	1	1	1	0	1	2
CO 3	2	2	3	1	2	0	0	1	2	1	2	2
CO 4	1	2	1	1	0	0	1	1	1	1	2	1
CO 5	1	2	3	0	1	2	0	1	2	2	2	1

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K – Level	Section A	Section B	Section C
			MCQs	Either/or Choice	Open Choice
			No. of Questions	No. of Questions	No. of Questions
1	CO1	Up to K2	2(K1 & K2)	2(K1&K1)	1(K2)
2	CO2	Up to K2	2(K1 & K2)	2(K2&K2)	1(K2)
3	CO3	Up to K3	2(K1 & K2)	2(K2&K2)	1(K3)
4	CO4	Up to K2	2(K1 & K2)	2(K2&K2)	1(K2)
5	CO5	Up to K3	2(K1 & K2)	2(K3&K3)	1(K3)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total Marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	24	30	59	59%	59%
K3	-	8	20	28	28%	28%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit	Description	Hours	Mode
I Introduction	a. Meaning – Objectives – Media - Barriers	2	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments,
	b. Importance of Effective Business Communication Evolution of management thoughts and approaches	2	
	c. Modern Communication Methods	2	
	d. Business Letters: Need – Functions - Kinds	2	
	e. Essentials of Effective Business Letters - Layout	2	

<p align="center">II Kinds of Business Communication</p>	<p>f. Enquiries - Replies - offers and quotations g. Orders and their Execution h. Credit and Status Enquiries - Meaning - Trade and bank references. i. Complaints and Adjustments j. Collection letters - Sales Letters - Circular Letters.</p>	<p>3 2 2 2 3</p>	<p>Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p align="center">III Technology and Business Communication</p>	<p>f. Application for Jobs: Preparation of resume g. Interviews- Meaning- types of Interviews- Candidates preparing for interview- guidelines to be observed during an interview- h. Business Report Presentations d. Strategic Importance of e-communication, e-mail, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking.</p>	<p>2 4 2 4</p>	<p>Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p align="center">IV Office Accommodation and Office Management</p>	<p>a. Office Accommodations and Environment - Office building: size, layout, safety b. Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc. c. Handling of correspondence and market registers, filling forms and stationery. d. Objectives and advantages of various machines. - Use of machines, installing, handling, maintenance. e. Objectives and advantages of office manuals charts, preparation and play of manuals and charts.</p>	<p>2 2 2 3 3</p>	<p>Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p align="center">V Personnel Management</p>	<p>d. Digitalisation of office administration e. green office management f. Front office management.. .</p>	<p>4 4 4</p>	<p>Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>

Programme	B.Com	Programme Code	UCO
Course Code	20UCOE51/ 20UCCE51	Number of Hours/Cycle	6
Semester	V	Max. Marks	100
Part	III	Credit	4
Core Elective Course I A			
Course Title	Human Resource Management		
Cognitive Level up to K3			

Preamble

The primary objective of this course is to familiarize the students with the basic functions of Human Resource Management. This is a fundamental course which gives the students an overall idea about the major tasks and responsibilities of an HR Manager. The Course provides each student with an understanding of the role played by the function called Human Resource Management in the functioning of an Organization.

Unit I	Introduction to Human Resource Management	18 Hours
	HRM Concept and Functions, Role, and competencies of HR Manager - HR Policies - Evolution of HRM – Emerging Challenges of Human Resource Management - Human Resource Information System.	
Unit II	Human Resource Planning	18 Hours
	Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of recruitment – sources and techniques of Recruitment –Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention – virtual selection.	
Unit III	Training and Development	18 Hours
	Concept and Importance - Training and development methods – Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development – Virtual Training.	
Unit IV	Performance Appraisal	18 Hours
	Nature, objectives and importance - Modern Methods and techniques of performance appraisal - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods	
Unit V	Compensation and Maintenance	18 Hours
	Compensation - Concept and policies- wage and Salary administration Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.	

Pedagogy

Class Room Lectures, Power Point Presentation, Group Discussion, Role Play Seminar, Quiz, Assignments, and Experience Discussion.

Text Book

1. Prasad L.M, 2017, Human Resource Management, Sultan Chand and Sons, New Delhi.

Reference Books

1. Sanghi, Seema. Human Resource Management. Vikas Publishing (2017).
2. Gary Dessler, (2016). Human Resources Management (ed.15), United Kingdom. Pearson Publisher
3. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, (2017). HR from the Outside In: Six Competencies for the Future of Human Resources. United States, McGraw-Hill Education
4. Khanka S.S. (2017), *Entrepreneurial Development*, S.Chand & Co. Ltd, New Delhi. 12th Edition.

E-Resources

1. <https://www.digitalhrtech.com/hrm-books/>
2. https://www.academia.edu/39035303/PDF_Download_Human_Resource_Management_1_5th_Edition_Free_Online
3. <https://open.umn.edu/opentextbooks/textbooks/human-resource-management>
www.ediindia.org

Course Outcomes

At the end of the course, students would be able to:

CO1	understand the core concepts of HRM in an organization
CO2	acquire insights on the process of HR planning
CO3	familiarize the importance of T&D and Performance Management in an organisation
CO4	analyze various knowledge of assessing and techniques of performance appraisal.
CO5	apply HRM in maintaining good Employee relations

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	3	1	2	2	0	2	1	3	2	1	1	3
CO 2	3	1	1	3	2	2	3	2	1	0	0	1
CO 3	2	1	1	0	2	3	3	2	0	1	2	1
CO 4	2	3	3	2	1	2	0	1	2	1	0	2
CO 5	3	2	1	2	3	2	1	2	1	2	2	2

3. High 2. Moderate 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B	Section C
			MCQs	Either / or Choice	Open Choice
			No. of Questions	No. of Questions	No. of Questions
1	CO1	Up to K2	2(K1&K2)	2(K1&K1)	1(K1)
2	CO2	Up to K2	2(K1&K2)	2(K2&K2)	1(K2)
3	CO3	Up to K2	2(K1&K2)	2(K2&K2)	1(K2)
4	CO4	Up to K3	2(K1&K2)	2(K2&K2)	1(K3)
5	CO5	Up to K3	2(K1&K2)	2(K3&K3)	1(K3)
No of Questions to be asked			10	10	5
No of Questions to be answered			10	5	3
Marks for each Question			1	4	10
Total marks for each Section			10	20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Self Examination and Analysis oriented.

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice
K1	5	8	10	23%	23%
K2	5	24	20	49%	49%
K3	-	8	20	28%	28%
Total Marks	10	40	50	100%	100%

Lesson Plan

Unit No.	Unit Title	Description	Hours	Mode
1	Introduction to Human Resource Management	A. HRM Concept and Functions, Role, Status and competencies of HR Manager	6	Lecture, Group Discussion. Seminar
		B. HR Policies , Evolution of HRM , HRM Vs. HRD , Evolution of HRM	4	
		C. Emerging Challenges of Human	4	

		Resource Management D. Workforce diversity; Empowerment - Human Resource Information System.	4	
2	Human Resource Planning	A. Human Resource Planning- Quantitative and Qualitative Dimensions , job analysis , job description and job specification B. Recruitment And Selection , meaning , process of requirement C. sources and techniques of Recruitment , Meaning and Process of Selection D. Selection Tests and Interviews, placement, induction, socialization and Retention.	4 4 5 5	Lecture, PPT Presentation Seminar
3	Training and Development	A. Concept and Importance , Training and development methods B. Identifying Training and Development Needs, Designing Training Programmes C. Role Specific and Competency Based Training ,Evaluating Training Effectiveness , Training Process Outsourcing D. Management Development, Career Development.	4 4 4 6	Lecture, PPT, Seminar Group Discussion.
4	Performance Appraisal	A. Nature, objectives and importance - Modern Methods and techniques of performance appraisal B. potential appraisal and employee counselling, job changes , transfers and promotions Problems in Performance Appraisal C. Essentials of Effective Appraisal System , Job Evaluation D. Concepts, Process and Objectives, Advantages and Limitations, Methods.	4 5 5 4	Lecture, PPT, Seminar Group Discussion.
5	Compensation and Maintenance	A. Compensation - Concept and policies, wage and Salary administration Methods of wage payments and incentive plans B. Fringe benefits , Performance linked compensation - Employee health, welfare and safety social security C. Employer, Employee relations, grievance handling and redressal D. Grievance handling and redressal.	5 4 5 4	Lecture, PPT, Seminar Group Discussion.

Course designed by: Dr.S.Seenivasan

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOE52	Number of Hours/Cycle	6		
Semester	V	Max. Marks	100		
Part	III	Credit	4		
Core Elective Course I B					
Course Title	Financial Management		L	T	P
Cognitive Level	Up to K3		90		

Preamble

To give information on fundamental aspects of financial management to the students, and to analyse sources of both short-term and long-term finance to run a business unit, how to make financing decision, investment and dividend policy affects the profitability of a business.

Unit I	Introduction to Finance	18 Hours
	Financial management – meaning and Scope – Objectives – Profit Maximisation Vs. Wealth Maximisation - Functions of Financial management – Time value of money- Present value and Compound value- Cost of capital- Cost of debt – Cost of Preference Share capital – Cost of Equity- Cost of retained earnings- Weighted average cost of capital ,	
Unit II	Capital Structure	18 Hours
	Capital Structure – Meaning and features- Factors determining capital structure – EBIT/EPS relationship – indifference point of EBIT – Theories of Capital Structure. Net income approach, net operating income approach MM Approach and Traditional Approach.	
Unit III	Leverage, and Theories of Dividend	18 Hours
	Leverage meaning, significance and types- Operating Leverage- Financial Leverage- Combined Leverage- Dividend Policy- Determinants of dividend policy- Theories relevance and irrelevance with value of firm- forms of dividend- stock dividend- Bonus issue- Stable dividend.	
Unit IV	Working Capital Management, Receivables and Cash Management	18 Hours
	Working Capital Management- Determinants of working capital – Forecasting of working capital requirements- Receivables and Cash Management- Motives of holding cash – States in cash management ; Cash planning, Collection and disbursement of cash , optimum cash balance- Boumul Model – Investment of Surplus cash.- Simple Problems only.	
Unit V	Capital Budgeting	18 Hours
	Introduction – Importance- factors affecting capital expenditures decision- methods of appraising capital expenditure proposal – risk analysis in capital budgeting.	

Note: Question paper shall consist of 60% Theory and 40 % Problems

Pedagogy

Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz and Assignments

Text Book

1. Khan, M.Y. and Jain, P.K. (2019), Financial Management, McGraw Hill Education (India) Private Limited, Chennai, 8th ed.

Reference Books

1. Maheswari, S.N. (2019), Elements of Financial Management, Sultan Chand & Sons, New Delhi
2. Pandey, I.M.(2015), Financial Management, Vikas Publishing House Pvt. Ltd., Noida, India.
3. Prasanna Chandra (2015), Financial Management, Theory and Practice, McGraw Hill, 9th Ed.

E-Resources

- study.com/articles/List_of_Free_Online_Financial...
- www.onlinestudies.com/Courses/Financial-Management
- www.udemy.com/course/financial-management-1
- [www.coursera.org/courses?query=financial management](http://www.coursera.org/courses?query=financial%20management)
- freeonlinecourses.com/free-online-financial..

Course Outcomes

After completion of this course, the students will be able to:

CO1	Explain the basic concept, scope, importance and objectives of Financial Management and time value of money and cost of capital .
CO2	Compute the EBIT/EPS and Theories of Capital Structure.
CO3	Explain relevance and irrelevance theories of Dividend policy, Determinants and practices
CO4	Compute Working Capital requirements and to now the cash management.
CO5	Develop the skill on material management and receivable managements are attained.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	2	3	1	2	3	1	2	1	1	1	1
CO2	2	1	2	1	3	3	2	1	1	1	1	3
CO3	3	3	3	2	1	2	3	1	1	1	1	2
CO4	2	1	1	2	2	1	1	2	1	1	3	1
CO5	2	2	2	1	1	3	1	1	1	1	1	3

3. High; 2. Moderate; 1.Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
2	CO2	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
5	CO5	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	40	20	65	65%	65%
K3	-	-	30	30	30%	30%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Introduction to Finance	18 Hours	Mode
	d. Financial management – meaning and Scope – Objectives	2	Classroom Lectures, Assignments PPT Quiz, Seminar,
	e. Maximisation Vs. Wealth Maximisation - Functions of Financial management – time value of money	4	
	f. time value of money, Present value and Compound value	3	
d. Cost of capital- Cost of debt – Cost of Preference Share capital – Cost of Equity- cost of retained earnings- weighted average cost of capital .	9		
Unit II	Capital Structure	18 Hours	Mode
	f. Capital Structure – Meaning and features- Factors determining capital structure	5	Classroom Lectures, Assignments PPT Quiz, Seminar,
	g. EBIT/EPS relationship – indifference point of EBIT	4	
	h. Theories of Capital Structure. Net income approach,	3	
i. net operating income approach MM Approach and Traditional Approach.	6		
Unit III	Leverage and Theories of Dividend	18 Hours	Mode
	a. Leverage meaning, significance	2	Classroom Lectures, Assignments PPT Quiz, Seminar,
	b Operating Leverage- Financial Leverage- Combined Leverage	4	
	c. Dividend Policy- Determinants of dividend policy- Theories relevance and irrelevance with value of firm-	4	
d. forms of dividend- stock dividend- Bonus issue- Stable dividend	8		
Unit IV	Working Capital Management and Cash Management	18 Hours	Mode
	a Working Capital Management- Determinants of working capital	3	Classroom Lectures, Assignments PPT Quiz, Seminar,
	b. – Forecasting of working capital requirements- cash Management- Motives of holding cash	5	
	c. – States in cash management; Cash planning, Collection and disbursement of cash , optimum cash balance	5	
d. - Baumol-Allais-Tobin (BAT) Model – Investment of Surplus cash.	5		
Unit V	Capital Budgeting	18 Hours	Mode
	a. Introduction – Importance	4	Classroom Lectures, Assignments PPT Quiz,
	b. factors affecting capital expenditures decision	4	
	c. methods of appraising capital expenditure proposal	4	
d. risk analysis in capital budgeting	6		

Course designed by Dr.M. Inbalakshmi

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOE53	Number of Hours/Cycle	6			
Semester	V	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course I C						
Course Title	Logistics and Supply Chain Management			L	P	T
Cognitive Level	Up to K3			90		

Preamble

Enable the students to understand the fundamental of Logistics and to gain knowledge of possibilities of efficient optimization and management of operations in logistics and supply chain management

Unit I	Introduction to Logistics and Supply Chain Management	18 Hours
	Logistics –Concept, Objectives, Principles and Types – Logistics Management – Meaning and Importance; Supply Chain Management –, Functions and Contributions .	
Unit II	Forecasting and Material handling	18 Hours
	Demand forecasting – Introduction, Objectives, Impact of Forecast on Logistics and Supply Chain Management. Material Handling –Objectives, Guidelines, and Principles – Equipment Used for Material Handling – Points to be Considered While Handling Materials – Role of Material Handling in Logistics.	
Unit III	Customer Service and Supply Chain Relationships	18 Hours
	Definition–Elements – Dimensions - Various Measures of Availability of Stock – Operational Performance – Measuring Service quality.- Channel Structure – Relationship Management –Various Approaches to Study Channels - Classification – Conditions for successful supply chain relationships.	
Unit IV	Warehousing , Transportation and Packaging	18 Hours
	Warehouse - Benefits – Service benefits– Type– Functions of public warehouses – Documents used in public warehouses Importance of effective transportation system – Mode of Transportation and its Significance. Packaging – Objectives, Functions - Packing Materials, New Emerging Packaging Alternatives	
Unit V	Network Design and supply chain , Global logistics	18 Hours
	Factors influencing network design –Plant Location Model – Information Technology in network design – Issues in making network design decisions. Factors motivating globalization – Financial Deregulation – Transportation deregulation – Barriers –Distribution channels –International Logistics & Documentation – Issues in Maritime Industry affecting Global Logistics.	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Role Play, Case Study, Quiz and Assignments.

Text Books

1.Natarajan L. (2020) “*Logistics and supply Chain Management*”, Marghan Publications.

Reference Books

1. Bhattacharyya, (2008) “*Logistics and supply Chain Management*”, S. Chand & Company Pvt. Ltd.,New Delhi

2. Shridhara Bhat. K. (2018), “*Essentials of Logistics and supply Chain Management*”, 2/e Himalaya Publishing House
3. Sunil Lalchandani and Bharti Mirchandani (2018), “*Logistics and Supply Chain Management*” 2/e Himalaya Publishing House
4. Martin Christopher (2016), “*Logistics and Supply Chain management*”, 5/e. Pearson Education Limited., Harlow, United Kingdom.
5. Agarwal D.K (2015), “*Textbook of Logistics and Supply Chain Management*”, 1/e Macmillan India.

E-resources

1. <https://www.investopedia.com/terms/l/logistics.asp>
2. <https://corporatefinanceinstitute.com/resources/knowledge/other/logistics/>
3. <https://www.interlakemecalux.com/blog/warehousing-logistics>
4. <https://philburn.com/what-are-the-different-modes-of-transportation-in-logistics/>
5. <https://optimoroute.com/material-handling/>
6. https://en.wikipedia.org/wiki/Information_logistics

Course Outcomes

At the end of the course the students would be able to:

CO1	Describe the concept and functions of Logistics and Supply Chain Management
CO2	Identify the demand forecasting and material handling
CO3	Infer the customer service and channel structure
CO4	Identify the warehouse facilities, transportation and packaging
CO5	Explain the recent Network Design in the Supply Chain and Global logistics

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	1	3	3	1	1	1	3	1	1	1	2
CO2	2	1	1	1	1	1	1	2	1	1	2	2
CO3	1	1	1	1	1	1	1	2	1	1	2	1
CO4	1	1	1	1	1	1	1	2	1	1	2	1
CO5	1	1	1	1	2	3	1	2	1	1	2	2

4. High 2. Moderate 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	24	20	49	49%	49%
K3	-	8	30	38	38%	38%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	An Introduction to Logistics and Supply Chain Management	18 Hours	Mode
	Logistics – Introduction, Concept, Objectives, Principles	4	Class Room Lectures PPT Presentation Quiz Assignments
	Types - Logistics Management	5	
	Meaning and Importance; Supply Chain Management	5	
	Introduction, Functions and Contributions of Supply Chain Management	4	
Unit II	Forecasting and Material handling	18 Hours	Mode
	Demand forecasting – Introduction, Objectives, Impact of Forecast on Logistics and Supply Chain Management	5	Class Room Lectures PPT

	Material Handling – Introduction, Objectives, Guidelines.	4	Presentation Quiz Assignments
	Principles of Material Handling – Equipment Used for Material Handling	5	
	Points to be Considered While Handling Materials – Role of Material Handling in Logistics	4	
Unit III	Customer Service and Supply Chain Relationships	18 Hours	Mode
	Definition of customer service – Customer Service Elements – Dimensions of Customer Service	3	
	Various Measures of Availability of Stock – Operational Performance – Measuring Service quality.	4	Class Room Lectures PPT Quiz Assignments
	Channel Structure – Relationship Management – channel Relationships	4	
	Leadership – Logistical Service Alliances – Various Approaches to Study Channels	4	
	Channel Arrangement Classification – Conditions for successful supply chain relationships.	3	
Unit IV	Warehousing , Transportation and Packaging	18 Hours	Mode
	Warehouse Benefits – Service benefits of Warehousing	3	Class Room Lectures PPT Presentation Quiz Assignments
	Type of Warehouses	3	
	Functions of public warehouses – Documents used in public warehouses	3	
	Importance of effective transportation system	3	
	Mode of Transportation (rail transport, road transport, water transport, air transport, pipeline transport and ropeways)	3	
	Packaging – Introduction, Objectives, Functions Packing Materials, New Emerging Packaging Alternatives	3	
Unit V	Network Design and supply chain , Global logistics	18 Hours	Mode
	Factors influencing network design decisions – The Capacitated Plant Location Model	4	Class Room Lectures PPT Quiz Assignments
	The capacitated plant location model with single sourcing -Information Technology in network design	4	
	Forces motivating globalization – Financial Deregulation	3	
	Transportation deregulation – Barriers – Distribution channels	4	
	The global supply chain – International Logistics & Documentation – Issues in Maritime Industry affecting Global Logistics.	3	

Course designed by:

Programme	B.Com	Programme Code	UCO
Course Code	20UCOC5P	Number of Hours/Cycle	-
Semester	V	Max. Marks	50
Part	III	Credit	2
On the Job Training			
Course Title	On the Job Training		

Objectives

To give internship training in various types of business/industrial units in Dindigul.

On the Job Training includes

- **Industrial visit**
- **Knowledge about industrial units in and around Dindigul.**
- **Internship training**
- **Project submission on Industrial unit in and around Dindigul, Industrial visit and Internship training**
- **Viva – Voce examination**

Students have to submit their project report (2 bounded copies) in the prescribed format (50 pages) in A4 size. The Project work has to be duly recommended by the faculty advisor and the Head of the Department for appearing in the final Viva Voce. The Viva-Voce shall be conducted by the internal examiner and Head of the Department. The marks will be allotted on the prescribed basis as given below:

A. Continuous Internal Assessment

Regularity	15 Marks
Strength of the independent work	25Marks
Total	40 Marks

B. End Semester Examination (Viva Voce)

Individual Presentation	30 Marks
Answering the queries	30 Marks
Total	60 Marks

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOS51/ 20UCCS51	Number of Hours/Cycle	2		
Semester	V	Max. Marks	100		
Part	IV	Credit	2		
Skill Based Course III					
Course Title	Elements of E- Commerce		L	P	T
Cognitive Level	Up to K2		30		

Preamble

To aware students about Elements of E-Commerce and Concept of E-Commerce

Unit I	Introduction to E-Commerce	6 Hours
	Meaning and Concept - E-Commerce V/S Traditional Commerce - History of E-Commerce - Importance, features and Benefits of E-Commerce -Impacts , Challenges and Limitations of E-Commerce. .	
Unit II	Business Models of E-Commerce	6 Hours
	Business to Business-Business to Customers-Customers to Customer- Business to Government- Business to Employee- Influencing factors of Successful E-Commerce.	
Unit III	Marketing Strategies of E-Commerce	6 Hours
	Website- Components of Website for E-Commerce - Concept and Designing for E-Commerce- Internet Advertising- Models of Internet Advertising- Weakness of Internet Advertising.	
Unit IV	Digital Payment System	6 Hours
	Introduction- Digital payment systems- Prepaid and Post paid Payment Systems- Security issues on Electronic Payment System.	
Unit V	Legal and Ethical Issues in E-Commerce	6 Hours
	Security issues in E-Commerce- Regulatory framework of E-Commerce	

Pedagogy

Class Room Lectures, Quiz and Assignments.

Text Book

1. Henry Chan, Raymond Lee, Tharam Dillon and Elizabeth Chang, "E- Commerce Fundamentals and Applications" Wiley India Pvt. Ltd. Third reprint 2007.

Reference Books

1. Joseph, P.T. (2005). E-Commerce An Indian Perspective (2e), New Delhi Prentice-Hall of India
2. O'Brien, J. (2004). Management Information Systems Managing Information Technology In The Business Enterprise, New Delhi Tata McGraw-Hill. New Delhi
3. Rayport, J. F. & Jaworski, B. J. (2002). Introduction To E-Commerce, New York McGraw-Hill Irwin. New Delhi
4. Stair, R. M. & Reynolds, G. W. (2001). Principles Of Information Systems, 5e, Singapore Thomson Learning. New Delhi

E – Resources

- <https://www.brightcloudstudio.com/news-full/7-essential-elements-for-e-commerce-websites.html>
- <https://outgrow.co/blog/ecommerce-marketing-resources>

Course outcomes

At the end of the course, students would be able to

CO 1	To understand Introduction to E-Commerce
CO 2	To gain insights on Business Models of E-Commerce
CO 3	To design and develop Marketing Strategies of E-Commerce
CO 4	To outline Digital Payment System
CO 5	To illustrate Legal and Ethical Issues in E-Commerce

Mapping of Course Outcomes (Cos) with Programme Specific outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO 1	1	0	0	1	2	2	3	3	2	0	0	0
CO 2	3	0	0	2	2	2	3	3	3	0	0	0
CO 3	3	0	0	2	2	2	3	3	3	0	0	0
CO 4	1	0	0	2	2	2	3	3	3	0	0	0
CO 5	3	2	2	3	3	2	3	2	3	0	0	3

5. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A	Section B
			Either/or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K3	2(KI&K1)	1(K2)
2	CO2	Up to K3	2(K1&K1)	1(K2)
3	CO3	Up to K3	2(K1&K1)	1(K2)
4	CO4	Up to K3	2(K1&K1)	1(K2)
5	CO5	Up to K3	2(K1&K1)	1(K2)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	5
Total Marks for each Section			30	25

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section –wise Marks with K Levels

K Levels	Section A (Either/or Choice)	Section B (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	30	-	30	54.55%	55%
K2	-	25	25	45.45%	45%
Total Marks	30	25	100	100%	100%

Lesson Plan

Unit	Description	Hours	Mode
Unit I Introduction to E-Commerce	1. Meaning and Concept - E-Commerce V/S Traditional Commerce –	2	Class Room Lectures PPT Presentation
	2. History of E-Commerce –	1	
	3. Importance, features and Benefits of E-Commerce –	1	
	4. Impacts , Challenges and Limitations of E-Commerce-	1	
	5. E-Commerce Infrastructure.		
Unit II Business Models of E-Commerce	1. Business to Business	1	Text book assignments PPT Presentation
	2. Business to Customers	1	
	3. Customers to Customer	1	
	4. Business to Government	1	
	5. Business to Employee	1	
	6. Influencing factors of Successful E-Commerce.	1	
Unit III Marketing Strategies of E-Commerce	1. Website, Components of Website for E-Commerce	2	Text book assignments PPT Presentation
	2. Concept and Designing for E-Commerce	1	
	3. Internet Advertising- Models of Internet Advertising	2	
	4. Weakness of Internet Advertising.	1	
Unit IV Digital Payment System	1. Introduction- Digital payment systems	2	Class Room Lectures PPT Presentation
	2. Prepaid and Post paid Payment Systems	2	
	3. Security issues on Electronic Payment System.	2	
Unit V Legal and Ethical Issues in E-Commerce	1. Security issues in E-Commerce	3	Text book assignments Quiz
	2. Regulatory framework of E-Commerce	3	

Course Designed By: Dr.S.Amutha

Programme	B.Com	Programme Code	UCO
Course Code	20UCOC61	Number of Hours/Cycle	6
Semester	VI	Max. Marks	100
Part	III	Credit	5
Core Course XVII			
Course Title	Corporate Accounting		
Cognitive Levels up to K3			

Preamble

Provide working knowledge of Holding and Subsidiary Companies, Procedures to prepare Accounts of Banking Companies, Insurance Companies and Objectives of Human Resource Accounting.

Unit I	Accounts of Holding Companies	22 Hours
	Holding Companies - Meaning - Definition - Subsidiary - Wholly Owned and Partly Owned - Preparation of Consolidated Balance Sheet - Capital profit - Revenue Profit Goodwill / Capital Reserve - Elimination of Mutual Owings - Treatment of Unrealized Profits - Revaluation of Assets and Liabilities - Issue of bonus shares.	
Unit II	Accounts Of Banking Companies	20 Hours
	Accounts of Banking Companies - Preparation of Profit and Loss A/c and Balance Sheet - Preparation of Schedules - Cash Reserve Ratio (CRR) - Statutory Liquidity Ratio (SLR) - Asset Classification - Performing Assets and Non-Performing Assets (NPA) – Provisions relating to NPA	
Unit III	Accounts Of Insurance Companies	17 Hours
	Insurance - Meaning - Concepts and Benefits - Accounts of Insurance Companies -Life Insurance - Preparation of Final Accounts of Life Insurance Business - Valuation Balance Sheet - General Insurance - Final Accounts of General Insurance Business (Fire and Marine Only).	
Unit IV	Double Accounting System	17 Hours
	Double Accounting System - Features of Double Account System - Advantages and Disadvantages - Final Accounts under Double Accounting System - Replacement of an Asset - Disposal of Surplus.	
Unit V	Human Resource Accounting	14 Hours
	Human Resource Accounting - Meaning - Objectives - Advantages - Limitations - Practical Issues in preparation of Human Resource Accounting. Methods of human resources accounting (Theory only).	

Problem 80%, Theory 20%

Pedagogy

Class Room Lectures, Power point presentation, Quiz and Assignments

Text Book

- 1.Jain. S.P. & Narang. K.L. (2019), *Advanced Accounting Volume – II*”, Kalyani Publishers, New Delhi.

Reference Books

- 2.Shukla, M.C, Grewal. T.S. and Gupta, S.C.(2013), *Advanced Accounts*, Sultan & Chand Publications, New Delhi.
- 3.Gupta. R.L. and Radhasamy, (2018), *Advanced Accounting*, S.Chand & Company Ltd., New Delhi.
- 4.Arulanandam. M. and A,Raman.K.S.(2017), *Advanced Accountancy*, Himalaya Publications, New Delhi.
- 5.Reddy. T.S. and Dr. Murthy. A (2019), *Advanced Accountancy*, Margham Publications, Chennai– 600 017.

E-Resources

2. <https://smallbusiness.chron.com/relationship-between-holding-subsiary-company-14683.html>
3. <https://egyankosh.ac.in/bitstream/123456789/73968/1/Block-5.pdf>
4. <https://www.yourarticlelibrary.com/accounting/problems-accounting/accounting-problems-on-insurance-companies/79803>
5. <https://www.accountingnotes.net/accounting/double-account-system-problems-and-solutions-accounting/13516>
6. <https://www.charteredclub.com/what-is-human-resource-accounting/>

Course Outcome

After completion of this course , the students will be able to:

CO1	Understand and Solve problems related to Holding Companies.
CO2	Develop the skills in the preparation of Banking Company Accounts.
CO3	Prepare Final Accounts of Life Insurance Companies.
CO4	Solve the problems of Final Accounts under Double Accounting System.
CO5	Understand and Apply the Concept of Human Resource Accounting.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	2	3	2	2	2	1	3	1	2
CO2	3	2	1	3	2	2	3	1	2	1	2	1
CO3	2	2	2	3	0	3	2	1	2	3	2	1
CO4	3	2	3	2	1	0	3	2	2	1	2	2
CO5	3	2	3	1	1	1	0	1	3	2	0	2

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K1&K1)	1(K2)
5	CO5	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without choice
K1	5	16	-	21%	21%
K2	5	24	30	59%	59%
K3	-	-	20	20%	20%
Total Marks	20	40	50	100%	100%

Lesson Plan

Unit No.	Description	Hours	Mode
1 Accounts of Holding Companies	Holding Companies - Meaning - Definition - Subsidiary - Wholly Owned and Partly Owned.	5	Class Room Lectures, Power point presentation, Quiz Assignments
	Preparation of Consolidated Balance Sheet.	4	
	Capital profit - Revenue Profit Goodwill / Capital Reserve.	4	
	Elimination of Mutual Owings - Treatment of Unrealized Profits.	4	

	Revaluation of Assets and Liabilities - Issue of bonus shares.	4	
2 Accounts of Banking Companies	Accounts of Banking Companies - Preparation of Profit and Loss A/c and Balance Sheet.	6	Class Room Lectures, Power point presentation, Quiz Assignments
	Preparation of Schedules - Cash Reserve Ratio (CRR) - Statutory Liquidity Ratio (SLR)	7	
	Asset Classification - Performing Assets and Non-Performing Assets (NPA) – Provisions relating to NPA.	7	
3 Accounts of Insurance Companies	Insurance - Meaning - Concepts and Benefits - Accounts of Insurance Companies.	4	Class Room Lectures, Power point presentation, Quiz Assignments
	Life Insurance - Preparation of Final Accounts of Life Insurance Business.	4	
	Valuation Balance Sheet - General Insurance.	5	
	Final Accounts of General Insurance Business (Fire and Marine Only).	4	
4 Double Accounting System	Double Accounting System	2	Class Room Lectures, Power point presentation, Quiz Assignments
	Features of Double Account System, Advantages and Disadvantages.	6	
	Final Accounts under Double Accounting System	4	
	Replacement of an Asset – Disposal of Surplus.	5	
5 Human Resource Accounting	Meaning – Objectives	4	Class Room Lectures, Power point presentation, Quiz Assignments
	Advantages of Human Resource Accounting	3	
	Limitations of Human Resource Accounting.	4	
	Practical Issues in preparation of Human Resource Accounting	3	

Course designed by: Dr.S.Amutha and Dr.J.Lavanya.

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOC62/ 20UCCC61	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	5			
Core Course XVIII						
Course Title	Income Tax Law and Practices – II			L	T	P
Cognitive Level	Up to K5			90		

Preamble

Providing an in depth knowledge for calculation of different heads of taxable income under income tax and computation of total income.

Unit I	Introduction	18 Hours
	Clubbing of incomes–Deemed income – set off and carry forward of losses – deductions from gross total income.	
Unit II	Assessment of Individual and HUF	20 Hours
	Assessment of Individual and HUF – computation of total income – computation of tax liability – rebate and relief of tax	
Unit III	Assessment of Firm, AOP and Company	20 Hours
	Assessment of partnership firm: assessment as a firm – computation of Firm’s income – adjustment of profit and loss account – computation of book profit. Assessment of Association of persons (AOP) Assessment of companies: types of companies – computation of total income of a company – computation of tax on companies – special provisions.	
Unit IV	Administration and Filing of returns	16 Hours
	Income Tax Authorities – powers and duties - Filing of returns – types of return – PAN and Mandatory Quoting– assessment and its types – rectification of mistakes - – appeals and revisions- E- Filing.	
Unit V	Tax Collection procedures	16 Hours
	Collection of tax – deduction of tax at source – advance payment of tax – refund of tax – Tax avoidance and evasion	

Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience discussion

Text Book

- Mehrotra. H.C., and Goyal S.P.(Current Assessment year), *Income Tax Law and Accounts*. Sahitya Bhawan Publication , New Delhi.

Reference Books

- Gaur, V.P. & Narang D.P (Current Assessment year), *Income Tax – Law and Practice*, Kalyani Publication, New Delhi.

2 Dinkar Pagare (Current Assessment year), *Income Tax – Law and Practice*, Sultan Chand & Sons, New Delhi.

3. Reddy, T.S. & Hariprasad (Current Assessment year),*Income Tax Law and Practice*, Margam publication, Chennai.

E-Resources

- <https://www.incometaxindiaefiling.gov.in/home>
- <https://icmai.in/studentswebsite/studymat.php>
- <https://www.icsi.edu/media/webmodules/DIRECTTAXLAWANDPRACTICEBOOK.pdf>
- https://www.icai.org/post.html?post_id=16945
- http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf

Course Outcomes

After completion of this course, the students will be able to:.

CO1	Apply the provisions relating to ascertainment of taxable income of assesses
CO2	Assess the tax liability of individual, Hindu undivided family
CO3	Assess the tax liability of partnership firms, Association of persons and companies
CO4	Explain the procedure and provisions in filing of returns
CO5	Outline the provisions relating to tax collections, payment and refund of tax and assessment procedure.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	2	3	2	2	2	1	2	1	1	1	2
CO2	3	3	3	3	3	3	2	3	2	1	3	3
CO3	3	3	3	3	3	3	2	3	2	1	3	3
CO4	3	3	1	3	2	3	2	2	2	2	2	2
CO5	3	2	2	2	1	2	1	3	1	1	2	3

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
2	CO2	Up to K5	2	K1&K2	2(K3&K3)	1(K5)
3	CO3	Up to K5	2	K1&K2	2(K3&K3)	1(K5)
4	CO4	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
5	CO5	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

Distribution of Section – wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5	5%
K2	5	24	20	39	39	39%
K3	-	16	10	26	26	26%
K4	-	-	-	-	-	-
K5	-	-	20	20	20	20%
Total Marks	10	40	50	100	100	100%

Lesson Plan

Unit I	Description	Hours	Mode
	a. Clubbing of income	3	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. – Set off and carry forward of losses—	6	
	c. deduction from gross total income-	9	
Unit II	Description	Hours	Mode
	a. Assessment of Individual – computation of total income – computation of tax liability – rebate and relief of tax	12	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Assessment of HUF – computation of total income – computation of tax liability	8	
Unit III	Description	Hours	Mode
	a. Assessment of partnership firm-assessment as a firm – computation of Firm’s income – adjustment of profit and loss account – computation of book profit.-	9	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. assessment of association of persons	4	
	c. Assessment of companies: types of companies – computation of total income of a company – computation of tax on companies	7	
Unit IV	Description	Hours	Mode
	a. Income Tax Authorities – powers – appeals and revisions	4	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Filing of returns – types of return – PAN and Mandatory Quoting	5	
	c. assessment and its types – rectification of mistakes	7	
Unit V	Description	Hours	Mode
	a. Collection of tax – deduction of tax at source -	8	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. advance payment of tax	4	
	c. recovery and refund of tax	4	

Course designed by Dr. R. Balasubramani

Programme	B.Com	Programme Code	UCO & UCC			
Course Code	20UCOC63/ 20UCCC63	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Course XIX						
Course Title	Industrial Law			L	T	P
Cognitive Level	Up to K3			90		

Preamble

The objective of this course is to enable the students to be familiarized with various industrial or labour laws and legal aspect of legislations like industrial dispute, trade union act, wages act and grievance handling.

Unit I	Trade Unions Act 1926 and Industrial Employment Act 1946	18 Hours
	Trade Unions Act 1926 : Object – Definitions – Registration of trade union – Cancellation of Restricted Trade Union – Appeal – Amalgamation and dissolution of trade union Collective bargaining - Industrial Employment Act 1946 : Object – Definition of standing orders – submission of draft standing orders – certification of standing orders – interpretation of standing orders.	
Unit II	Industrial Disputes Act 1947 and Factories Act 1948	18 Hours
	Industrial Disputes Act 1947: Definitions-grievance-settlement authorities – conciliation machinery procedure-powers and duties of authorities – reference of disputes to boards, courts, tribunals, national tribunal – strike – lockout – layoff – retrenchment - unfired labour practice, penalties Factories Act 1948 : Definitions – Factory inspector, Health, Safety welfare of workers – working hours of Adults – Employment young person and women – Annual leave with wages.	
Unit III	Employees Provident Fund Act 1952 and Payment of Wages Act 1936	18 Hours
	Employees Provident Fund Act 1952:Definition of Basic wages, Employer, employee, superannuation – Employees Provident Fund Scheme – pension scheme – contribution – Employee Deposit – linked Insurance Scheme – Payment of Wages Act – 1936 : Definitions – Procedure regarding payment of wages – deduction from wages – Payment of Minimum wages Act 1948 : Definition of minimum wage – fixation and revision of minimum wages – Roll of inspectors.	
Unit IV	Payment of Bonus Act 1965, Consumer protection Act 1986 and Apprentice Act 1969	18 Hours
	Payment of Bonus Act 1965: Concepts of Bonus – object – definitions – Eligibility and disqualifications regarding bonus – provisions in case of new establishments-Consumer protection Act 1986: meaning of consumer, compliant, defect, deficiency and service – protection of	

	consumer and redressal. Apprentice Act 1969: Meaning of apprentice – apprenticeship contract – hours of work – Leave and holidays.	
Unit V	Workmen’s Compensation Act 1923	18 Hours
	Workmen’s Compensation Act 1923 – Definitions – Scope and coverage – Rules regarding workman’s compensations - Amount of Compensation – distribution of compensation – Theory of Notional Extension – Powers of commissioners.	

Pedagogy

Class Room Lectures, Case Study, Group Discussion, Seminar, Quiz, Video Cases, Surprise Quiz, Assignments.

Text Book

1. Element of Industrial Law (2007), Sultan chand & sons, New Delhi.

Reference Books

1. Kapoor.N.D , (2020), “*Elements of Mercantile law*” , New Delhi: Sultan chand& sons.
2. Dr. Sreenivasan, Balaji.C.D, (2007), “*Business Law*”,Chennai :Margham Publications.
3. Dr. Premavathy.N, (2009), “*Business Law*” , Chennai: Sri Vishnu Publication,

E-Resources

- <https://www.indiacode.nic.in/bitstream/123456789/11102/1/industrial-disputes-act-1947.pdf>
- http://dgms.gov.in/writereaddata/UploadFile/The_Factories_Act-1948.pdf
- https://www.indiacode.nic.in/bitstream/123456789/13322/1/trade_unions_act_1926.pdf
- <https://clc.gov.in/clc/acts-rules/industrial-employment-standing-orders-act-1946>
- <https://taxguru.in/corporate-law/employees-provident-fund-act-1952.html>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Outline the details about the sections in Trade Unions Act 1926 and Industrial Employment Act 1946
CO2	Explain the legal provisions in Industrial disputes act 1947 and Factories act 1948
CO3	Summarize about the legislations in Employees provident fund act 1952 and Payment of wages act 1936
CO4	Interpret the legal framework of Payment of Bonus Act 1965, Consumer protection Act 1986 and Apprentice Act 1969.
CO5	Infer about the statutory provisions in workmen’s compensation act 1923

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	1	1	2	1	1	1	1	1	1	1	2
CO2	2	1	1	2	1	1	1	1	1	2	2	2
CO3	2	1	1	2	1	1	1	1	1	1	1	2
CO4	2	1	1	2	1	1	1	1	1	1	2	2
CO5	2	2	1	2	1	1	1	1	1	1	2	2

3. High; 2. Moderate ; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(KI&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
5	CO5	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 - Application Oriented

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks with choice	Consolidated (Rounded off)
K1	5	16	-	21	21%	21%
K2	5	16	30	51	51%	51%
K3	-	8	20	28	28%	28%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Trade Unions Act 1926 and Industrial Employment Act 1946	18 Hours	Mode
	a. Trade Unions Act 1926 : Object – Definitions – Registration of trade union.	4	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Cancellation of Restricted Trade Union – Appeal – Amalgamation and dissolution of trade union - Collective bargaining.	5	
	c. Industrial Employment Act 1946 : Object – Definition of standing orders – submission of draft standing orders	5	
	d. Certification of standing orders – interpretation of standing orders	4	

Unit II	Industrial Disputes Act 1947 and Factories Act 1948	18 Hours	Mode
	a. Industrial Disputes Act 1947: Definitions-grievance.	3	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Settlement authorities – conciliation machinery procedure-powers and duties of authorities	3	
	c. Reference of disputes to boards, courts, tribunals, national tribunal	3	
	d. Strike – lockout – layoff – retrenchment - unfired labour practice, penalties	3	
	e. Factories Act 1948 : Definitions – Factory inspector, Health, Safety welfare of workers – working hours of Adults	3	
	f. Employment young person and women – Annual leave with wages.	3	
Unit III	Employees Provident Fund Act 1952 and Payment of Wages Act 1936	18 Hours	Mode
	a. Employees Provident Fund Act 1952:Definition of Basic wages, Employer, employee, superannuation.	3	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Employees Provident Fund Scheme – pension scheme – contribution – Employee Deposit – linked Insurance Scheme	4	
	c. Payment of Wages Act – 1936 : Definitions – Procedure regarding payment of wages – deduction from wages	4	
	d. Payment of Minimum wages Act 1948 : Definition of minimum wage	4	
	e. Fixation and revision of minimum wages – Roll of inspectors.	3	
Unit IV	Payment of Bonus Act 1965 and Apprentice Act 1969	18 Hours	Mode
	a. Payment of Bonus Act 1965: Concepts of Bonus – object – definitions – Eligibility and disqualifications regarding bonus – provisions in case of new establishments-.	6	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Consumer protection Act 1986: meaning of consumer, compliant, defect, deficiency and service – protection of consumer and redressal.	6	
	c. Apprentice Act 1969: Meaning of apprentice – apprenticeship contract – hours of work – Leave and holidays	6	
Unit V	Workmen’s Compensation Act 1923	18 Hours	Mode
	a. Workmen’s Compensation Act 1923 – Definitions – Scope and coverage	3	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	b. Rules regarding workman’s compensations	3	
	c. Amount of Compensation – distribution of compensation	4	
	d. Theory of Notional Extension	4	
	d. Powers of commissioners	4	

Course designed by **V.Abraham - Lawyer**

Programme	B.Com	Programme Code	UCO
Course Code	20UCOE61	Number of Hours/Cycle	5
Semester	VI	Max. Marks	100
Part	III	Credit	4
Core Elective Course II A			
Course Title	Entrepreneurship Development		
Cognitive Level up to K3			

Preamble

To understand the concept of Entrepreneur and Entrepreneurship, to gain knowledge on the supporting services available to entrepreneur, to equip students to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise and to motivate the students to become a successful entrepreneur.

Unit I	Entrepreneur - Introduction	18 Hours
	Entrepreneurs – Meaning – Definition – Characteristics – Functions – Role and Contribution of Entrepreneurs in Economic Development of a Country - Classification of Entrepreneurs including Women Entrepreneur - Factors affecting Entrepreneurial Development – Barriers to Entrepreneurship - Evolution of Entrepreneurs - Entrepreneurial promotion.	
Unit II	Entrepreneurship Development	18 Hours
	Entrepreneurship – Meaning – Definition - Entrepreneurship Development Programmes – Difference between Entrepreneur and Entrepreneurship - Objectives – Training phases in EDP - Pre-training phase – Training phase – Post Training phase – Evaluation and Feedback of EDP – MSME Act 2020 - Schemes.	
Unit III	Project Formulation	20 Hours
	Project Identification - Sources of Ideas – Preliminary Evaluation and Testing of Ideas – Constraints - Project Formulation – Stages - Feasibility Study and Feasibility Report - Market Feasibility - Technical Feasibility - Financial Feasibility - Economic Feasibility - Critical Success Factors. Start up- stands up – skill India – Make in India.	
Unit IV	Institutional Supports	17 Hours
	Role of Institutions in Entrepreneurial Development – NSIC, TIIC, SIPCOT, SIDBI, SSIDC, KVIC, DIC, ITCOT, SISI, NABARD and Commercial and Rural Bank - Incentives and Subsidies from State and Central Governments - Industrial Estates - Export Oriented Zone.- EDIT and recent trends in Entrepreneurship development.	
Unit V	Project Report	17 Hours
	Project Report - Concept of a Project - Categories of Project - Project Appraisal – Technical appraisal – Commercial appraisal – Financial appraisal – Sources of finance – Long Term & Short Term - Contents of a Project Report - Report Designing - Project Evaluation - Project Review	

Pedagogy

Class Room Lectures, Power Point Presentation, Group Discussion, Role Play Seminar, Quiz, Assignments, and Experience Discussion.

Text Book

1. Gordon U.Natarajan. E. (2017), *Entrepreneurship Development*, Himalaya Publishing House, New Delhi.

Reference Books

7. Khanka S.S. (2017), *Entrepreneurial Development*, S.Chand & Co. Ltd, New Delhi. 12th Edition.
8. Vasanth Desai (2013), *The Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, New Delhi.
9. Salish Tania. (2017), *Entrepreneur Development*, Publishing House, Dew Delhi.

E-Resources

4. www.ediindia.org
5. www.ppper.com
6. bijuce.com
7. www.businessmanagementidea.com
8. www.academia.edu

Course Outcomes

At the end of the course, students would be able to:

CO1	Understand the various aspects, types and importance of entrepreneur of entrepreneurship.
CO2	Explain the concept of Entrepreneurship Development Programmes and understand the Training phases.
CO3	Identification of project ideas and Analysis of feasibility study.
CO4	Prepare and formulate project report Analyse the role of various financial institutions and its support.
CO5	Examine the various institutions role in entrepreneurship development.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	1	2	2	0	2	1	3	2	1	1	3
CO2	3	1	1	3	2	2	3	2	1	0	0	1
CO3	2	1	1	0	2	3	3	2	0	1	2	1
CO4	2	3	3	2	1	2	0	1	2	1	0	2
CO5	3	2	1	2	3	2	1	2	1	2	2	2

3. High 2. Moderate 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either / or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1&K2	2(K1&K1)	1(K1)
2	CO2	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
5	CO5	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Self Examination and Analysis oriented.

Distribution of Section - Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	10	23	23%	23%
K2	5	32	20	57	57%	57%
K3	-	-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit No.	Unit Title	Description	Hours	Mode
1	Entrepreneur - Introduction	a) Entrepreneurs, Meaning Definition	5	Lecture, Group Discussion. Seminar
		b) Characteristics, Functions, Role and Contribution of Entrepreneurs in economic development of a country.	4	
		c) Classification of entrepreneurs including women entrepreneur - Factors affecting entrepreneurial	4	
		d) Development, Barriers to entrepreneurship, Evolution of Entrepreneurs and Entrepreneurial promotion.	5	
2	Entrepreneurship	6. Entrepreneurship Development Programmes.	4	Lecture, PPT Presentation Seminar
		7. Difference between Entrepreneur and Entrepreneurship.	4	
		8. Objectives, Training phases in EDP - Pre-training phase.	5	
		9. Training phase – Post Training phase – Evaluation and Feedback of EDP.	5	
3	Project Formulation	a) Project Identification, Sources of ideas	3	Lecture, PPT, Seminar Group Discussion.
		b) Preliminary evaluation and testing of ideas.	3	
		c) Constraints, Project formulation, Stages.	4	
		d) Feasibility study and Feasibility Report.	4	
		e) Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Feasibility, Critical Success factors.	4	
4	Project Report	a) Project Report, Concept of Project - Categories of Project.	4	Lecture, PPT, Seminar Group Discussion.
		b) Project Appraisal Technical commercial appraisal.	5	
		c) Financial appraisal Sources of finance Long Term & Short Term.	5	
		d) Contents of a Project Report - report designing - project evaluation - project review.	4	
5	Institutional Supports	a) Role of Institutions in Entrepreneurial Development.	4	Lecture, PPT, Seminar Group Discussion.
		b) NSIC, TIIC, SIPCOT, SIDBI, SSIDC, KVIC, DIC, ITCOT, SISI, NABARD and Commercial and rural Bank.	4	
		c) Incentives and Subsidies from State and Central Governments.	5	
		d) Industrial Estates - Export oriented zone.	5	

Course designed by: Mr. Dhineshkumar.M

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOE62	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course II B						
Course Title	Financial Markets And Services			L	P	T
Cognitive Level	Up to K3			90		

Preamble

This course enables the students to understand the various dimensions of financial services and markets, money and capital markets, mutual funds and the concept of Merchant banking and Venture capital.

Unit I	Financial System	18 Hours
	Financial System – Meaning – Functions – Financial concepts – Financial assets – Financial Intermediaries – Financial markets – Financial Instruments – Classification of Financial market – Development of Financial system in India.	
Unit II	Money Market	18 Hours
	Money market – Definition – Money market Vs Capital market – Importance of Money market – Composition – Call Money market – Commercial Bills market – Treasury Bills market – Discount market – Government securities market.	
Unit III	Capital Market	18 Hours
	New Issue Market – Meaning – General Guidelines for New Issue – Methods of floating - Players in New issue market – Recent trends. Secondary Market: Stock Exchanges – Functions – Listing of securities – Methods of trading in stock exchange - Introduction to Social stock exchange - Role of Securities and Exchange Board of India.	
Unit IV	Financial Services	18 Hours
	Mutual Funds – Definition – Importance – classification of funds – NAV - functions and portfolio classification – Guidelines for Mutual Funds – working of public and private mutual funds in India	
Unit V	Merchant Banking & Venture Capital	18 Hours
	Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India – Services of Merchant Banks – SEBI guidelines. Venture capital – Meaning – Growth of venture capital in India – financing pattern – legal aspects and guidelines for Venture capital.	

Pedagogy

Class Room Lectures, Power point presentation, Quiz and Assignments

Text Book

Gordon.E and Natarajan.K., (2016) *Financial Markets and Service* Himalaya Publishing House, New Delhi, 10th revised edition, Reprint 2019.

Reference Books

1. Bhole. L.M. and Jitendra Mahakud, (2017) *Financial Institutions & Markets – Structure, Growth & Innovations*, Tata McGraw Hill, New Delhi.
2. Khan M.Y, (2019) *Financial Services*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 10th revised edition.
3. Natarajan L, (2015) *Financial Markets & Services*, Margham Publications, Chennai.

4. Sandeep Goel, (2019) *Financial Markets, Institutions and Services*, PHI Learning , New Delhi.
5. Clifford Gome, (2010) *Financial Market Institution and Financial Services*, PHI learning Pvt Ltd, New Delhi.

E-Resources

- www.researchgate.net
- <http://www.ebooks.lpude.in>
- www.pondiuni.edu.in
- http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICICES.pdf
- <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>

Course Outcome

After completion of this course , the students will be able to:

CO1	To understand the nature, concepts and classification of financial markets in India.
CO2	Illustrate the features and components of money market.
CO3	Identify the concept and types of capital market and role of SEBI in regulating capital market in India.
CO4	Discuss the objectives and functions of mutual funds.
CO5	Explain the concept and functions of Merchant banking and venture capital.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS O 1	PS O 2	PS O 3	PS O 4	PS O 5	PS O 6	PS O 7	PS O 8	PS O 9	PS O 10	PS O 11	PS O 12
CO 1	3	3	3	3	2	1	3	3	2	2	2	3
CO 2	3	3	2	3	3	3	2	3	2	2	1	3
CO 3	3	3	3	3	3	2	2	3	2	2	3	3
CO 4	3	3	3	3	3	2	2	3	2	1	1	3
CO 5	3	2	3	3	2	2	2	2	2	1	1	3

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	Cos	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Either/or)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	16	-	21	21%	21%
K2	5	24	30	59	59%	59%
K3		-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit	Description	Hours	Mode
I Financial System	a) Financial System – Meaning – Functions	2	Class Room Lectures, Power point presentation Quiz , Assignments
	b) Financial concepts – Financial assets	4	
	c) Financial Intermediaries – Financial markets – Financial Instruments	6	
	d) Classification of Financial market	4	
	e) Development of Financial system in India	2	
II Money market	a) Money market – Definition – Money market Vs Capital market – Importance of Money marke.	6	Class Room Lectures Power point presentation Seminar, Quiz Assignments
	b) Call Money market – Commercial Bills market	6	
	c) Treasury Bills market – Discount market — Government securities market.	6	

III New Issue Market and Secondary Markets	New Issue Market – Meaning – General Guidelines for New Issue	4	Class Room Lectures Power point presentation Quiz , Assignments
	b) Methods of floating - Players in New issue market – Recent trends	5	
	c) Secondary Market: Stock Exchanges – Functions – Listing of securities	4	
	d) Registration of stock brokers – Methods of trading in stock exchange- Introduction to Social stock exchange.	4	
	e) Role of Securities and Exchange Board of India.	3	
IV Mutual Funds	a) Mutual Funds – Definition – Importance – classification of funds – NAV	4	Class Room Lectures Power point presentation Quiz, Assignments
	b) functions and portfolio classification – Guidelines for Mutual Funds	6	
	c) working of public and private mutual funds in India– Role of NSDL	6	
V Merchant Banking & Venture Capital	a) Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India – Services of Merchant Banks – SEBI guidelines..	8	Class Room Lectures, Power point presentation Group discussion, Quiz Assignments
	b) Venture capital – Meaning – Growth of venture capital in India – financing pattern – legal aspects and guidelines for Venture capital	6	
	c) Factoring and Forfaiting – Meaning – Functions.	4	

Course designed by Dr.E.M.Sharmila

Programme	B.Com	Programme Code	UCO			
Course Code	20UCOE63	Number of Hours/Cycle	6			
Semester	VI	Max. Marks	100			
Part	III	Credit	4			
Core Elective Course II C						
Course Title	Service Marketing			L	P	T
Cognitive Level	Up to K3			90		

Preamble

Enable the students to understand the concept of service marketing, to gain an insight in the service marketing mix, to learn the strategies for marketing of financial services, Health and telecommunication in the service industry.

Unit I	Introduction to Service Marketing	18 Hours
	Meaning – Definition of Services - Evolution - Reasons for growth of services sector - Need for services marketing - Nature and Scope - Importance - Classification - Differences between physical goods and services	
Unit II	Consumer behaviour in services	18 Hours
	Consumer Behaviour in services - Components of Human Behaviour – Buyer decision making process - Comparison of individual customers and organisational customer for services.	
Unit III	Service Design	18 Hours
	Service Design - Factors to be considered in designing service process - Principles in service design - Stages in service design - Blue printing - Components of service blue prints - stages in the preparation of a service blue print - uses of service blue print.	
Unit IV	Services Marketing Mix	18 Hours
	Service product - Stages in the new service Development- Pricing in services - Factors affecting pricing decisions - Methods of pricing in services - Service promotion - Components of promotion mix - Place in service - Factors influencing the choice of location -People in services - Service personnel - Process - Promotion	
Unit V	Marketing of Financial and Other Services	18 Hours
	Marketing strategies for financial Services - Banking and Insurance - Health Service - Tourism service - Tele communication services - Consultancy services - Educational service - E-services	

Pedagogy

Classroom Lectures, Group Discussions, PPT Presentations, Seminar, Quiz, Assignments.

Text Book

1. Vasanti Venugopal & Raghu, V.N. (2015), *Services Marketing*, Himalaya Publishing House, New Delhi.

Reference Books

1. Natarajan, L. (2013), *Services Marketing*, Margham Publications, Chennai.
2. Rama Mohan Rao, K, (2011), *Services Marketing*, Darling Kindersley (India) Pvt. Ltd., New Delhi.
3. Srinivasan, R. (2014), *Services Marketing- Indian Context*, PHI learning Private Limited, New Delhi. Ed.4.

E-Resources

- <https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875>
- <https://www.indeed.com/career-advice/career-development/7-ps-of-service-marketing>
- <https://nptel.ac.in/courses/110/105/110105038/>

Course Outcomes

After completion of this course, the students will be able to:

CO1	Describe the basic concept of service sector, classification and its role in the economy.
CO2	Express the components of consumer behaviour in services.
CO3	Describe the principles and process in service design.
CO4	Explain the service marketing mix.
CO5	Examine the marketing strategies for various services sector.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	3	3	1	1	3	2	1	2	3
CO2	3	3	3	3	3	1	2	3	2	1	2	3
CO3	3	3	3	3	3	3	2	3	2	1	1	3
CO4	3	2	3	3	3	1	3	3	2	2	1	3
CO5	3	3	3	3	3	3	3	3	2	2	1	3

3. High; 2. Moderate; 1. Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1&K2	2 (K1&K1)	1 (K2)
2	CO2	Up to K2	2	K1&K2	2 (K2&K2)	1 (K2)
3	CO3	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
4	CO4	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
5	CO5	Up to K3	2	K1&K2	2 (K2&K2)	1 (K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8		13	13%	13%
K2	5	32	20	57	57%	57%
K3			30	30	30%	30%
Total Marks	10	40	50	100	100%	100%

Lesson Plan

Unit I	Banking Legislations - An Introduction	18 Hours	Mode
	a. Meaning – Definition of Services – Service economy - Evolution and reasons for growth of services sector	5	Class Room Lectures PPT Presentation Quiz Assignments
	b. Need for services marketing - Nature and Scope	3	
	c. Importance - Classification	4	
	d. Differences between physical goods and services	3	
	e. Role of services in Economy.	3	
Unit II	Consumer behaviour in services	18 Hours	
	a. Consumer Behaviour in services	5	Class Room Lectures Quiz Assignments
	b. Components of Human Behaviour	5	
	c. Buyer decision making process	4	
	d. Comparison of individual customers and organisational customer for services.	4	
Unit III	Service Design	18 Hours	
a. Service Design – Factors to be considered in designing service.	4	Class Room Lectures PPT Quiz Assignments	
b. Principles in service design – Stages in service design.	5		
c. Blue printing – Components of service blue prints.	5		
d. stages in the preparation of a service blue print – uses of service blue print.	4		
Unit IV	Services Marketing Mix	18 Hours	Mode
	a. Service product – Stages in the new service Development	3	Class Room Lectures PPT Presentation Quiz Assignments
	b. Pricing in services - Factors affecting pricing decisions	3	
	c. Methods of pricing in services– Service promotion – Components of promotion mix	4	
	d. Place in service – Factors influencing the choice of location	3	
	e. People in services – Service personnel	3	
	f. Process - Promotion	2	
Unit V	Marketing of Services	18 Hours	
	a. Marketing strategies for financial Services – Banking and Insurance	5	Class Room Lectures PPT Quiz Assignments
	b. Health Service – Tourism service	5	
	c. Tele communication services	4	
	d. Consultancy services - Educational service – E-service	4	

Course designed by Mrs.. V.Vetriselvi

Programme	B.Com	Programme Code	UEN		
Course Code	20UCOC6P	Number of Hours/Cycle	2		
Semester	VI	Max. Marks	100		
Part	III	Credit	2		
	Core Project I		L	T	P
Course Title	Project		30		

Preamble

This course aims in encouraging the students to identify researchable problems in their areas of interest and get specialized in any areas in future by doing group projects.

Course Outcome

Upon successful completion of this project work, the student:

CO1	Understand how to identify the issues and challenges in their area of study.
CO2	Gain knowledge in the field of research in Commerce.
CO3	Analyse the data by using appropriate tools and give interpretation.
CO4	Able to practice acquired knowledge within the chosen area of study.
CO5	Identify and discuss the different aspects of the chosen project with a comprehensive and systematic approach.

Course Requirements and Evaluation

1. The duration of the study project is for one semester.
2. The students shall submit the report in a prescribed mentioned format on or before a specified date, failing which will warrant disqualification.
3. The student shall work under close supervision and consultation with the faculty guide appointed for the purpose at every stage of the research work regularly and get approved, failing in which leads to disqualification for appearing in the Viva-Voce examination.
4. The faculty advisor shall be responsible for the continuous assessment of the course and his/her recommendation for final evaluation of the project shall be mandatory.
5. Students have to submit their project report (2 bounded copies) in the prescribed format (25 to 35pages) in A4 size. The Project work has to be duly recommended by the faculty advisor and the Head of the Department for appearing in the final Viva Voce. The Viva-Voce shall be conducted by an External examiner. The marks will be allotted on the prescribed basis as given below:

A. Continuous Internal Assessment

Regularity	15 Marks
Strength of the independent work (utilizing theory and methodology)	25Marks
Total	40 Marks

B. End Semester Examination (Viva Voce)

Individual Presentation	30 Marks
Answering the queries	30 Marks
Total	60 Marks

Programme	B.Com	Programme Code	UCO		
Course Code	20UCOS61	Number of Hours/Cycle	2		
Semester	VI	Max. Marks	50		
Part	IV	Credit	2		
Course Title	Goods and Services Tax		L	T	P
Cognitive Level	Up to K2		30	-	-

Preamble

To enable the students to gain the knowledge of Goods and Services Tax, structure, returns and registration of GST.

Unit I	GST - Introduction	6 Hours
	Goods and Services Tax – Introduction – Evolution of Goods and Services Tax in India – Salient features of GST in India - Benefits of Implementing GST – Impact of GST	
Unit II	GST Council and Structure of GST	6 Hours
	GST Council - Structure of GST – Central Goods and Services Tax (CGST) - State Goods and Services Tax (SGST) – Union Territory Goods and Services Tax (UTGST).	
Unit III	CGST Act and IGST Act. .	6 Hours
	Concepts and Definitions under SGST Act, CGST Act and IGST Act.	
Unit IV	Levy and Collection of Tax	6 Hours
	Levy and Collection of Tax – Rates of GST – Types of GST Returns	
Unit V	GST Registration	6 Hours
	Registration – Persons liable for Registration – Compulsory Registration – Deemed Registration- Exemption from GST Registration. .	

Pedagogy

Class Room Lectures, Power point presentation, Assignments and Practice paper

Text Book

1. Mishra S.K, (2017), *Systematic Approach to Goods & Services Tax (GST)*, Notion Press; 1st edition Chennai
2. Kashish Gupta C,A., (2018), *GST*, Bharat Law house Pvt,Ltd.,New Delhi

Reference Books

1. Vivek Kr. Agrawal., (2017) *GST Guide for Students* Kindle Unlimited
2. Pushpendra Sisodia (2017) *Handbook on GST* Bharat Law house Pvt,Ltd.,New Delhi
3. Kashav Garg C.A. (2017) *GST Ready Reckoner* , Bharat Law house Pvt,Ltd.,New Delhi 4th ed
4. Prakhar Jain (2018) *The Simplified Indian GST Law* Bharat Law house Pvt,Ltd.,New Delhi 4th ed.

Note: Question shall be set as 100 % from theor

E-resources

- <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>
- <http://www.unishivaji.ac.in/uploads/distedu/sim1/B.%20Com.%20III%20Adv.%20Acc.%20Sem.%20VI%20P.%20IV%20Unit-4.pdf>
- <https://egyankosh.ac.in/bitstream/123456789/60517/1/Unit-1%20Introduction%20and%20Overview%20of%20GST.pdf>

- https://taxes.tripura.gov.in/sites/default/files/GST_Overview_English.PDF
- <https://cleartax.in/s/gst-law-goods-and-services-tax>

Course Outcome

After completion of this course, the students will be able to:

CO1	Identify the features, benefits and impact of GST
CO2	Interpret the structure of GST
CO3	Explain the different concepts and definitions under CGST and IGST Act.
CO4	Indicate the levy and collection of tax under GST
CO5	Explain the procedure of GST registration

Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	1	2	1	1	3	3	1	1	1	3
CO2	3	3	1	3	1	1	2	3	1	1	1	3
CO3	3	3	1	3	1	1	2	3	1	1	1	3
CO4	3	3	1	3	1	1	2	2	1	1	1	3
CO5	3	3	1	2	1	1	2	2	1	1	1	3

3. High; 2. Moderate; 1.Low

Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A	Section B
			Either/ or Choice	Open Choice
			No. of Questions	No. of Questions
1	CO1	Up to K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2(K1&K1)	1(K2)
3	CO3	Up to K2	2(K2&K2)	1(K2)
4	CO4	Up to K2	2(K2&K2)	1(K2)
5	CO5	Up to K2	2(K2&K2)	1(K2)
No of Questions to be asked			10	5
No of Questions to be answered			5	3
Marks for each Question			3	15
Total Marks for each Section			15	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

Distribution of Section - wise Marks with K Levels

K Levels	Section A (Either/or)	Section B (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	12	-	12	21.82%	22%
K2	18	25	43	78.18%	78%
Total Marks	30	25	55	100.00%	100%

Lesson Plan

Unit I	GST – Introduction	6 Hours	Mode
	a. Goods and Services Tax – Introduction	2	Classroom Lectures, Assignments PPT Presentation Assignment
	b. Evolution of Goods and Services Tax in India	1	
	c. Salient features of GST in India - Benefits of Implementing GST	2	
	d. Impact of GST	1	
Unit II	GST Council and Structure of GST	6 Hours	Mode
	a. GST Council - Structure of GST	2	Classroom Lectures, Assignments PPT Presentation
	b. Central Goods and Services Tax (CGST) - State Goods and Services Tax (SGST)	2	
	c. Union Territory Goods and Services Tax (UTGST).	2	
Unit III	CGST Act and IGST Act.	6 Hours	Mode
	a Concepts and Definitions under CGST Act and IGST Act. .	6	Classroom Lectures, Assignments PPT Presentatin
Unit IV	Levy and Collection of Tax	6 Hours	Mode
	a. Levy and Collection of Tax – Rates of GST	2	Classroom Lectures, Assignments PPT Presentation
	b. Types of GST Returns	4	
Unit V	GST Registration	6 Hours	Mode
	a. Registration – Persons liable for Registration	2	Classroom Lectures, Assignments PPT Presentatio
	b. Compulsory Registration	2	
	c. Deemed Registration- Exemption from GST Registration	2	

Course designed by : Dr.M. Inbalakshmi

Programme	B.Com/ B.Com CA	Programme Code	UCO & UCC
Course Code	20CCOM51/ 20CCCA51	Number of Hours/Cycle	2
Semester	V	Max. Marks	50
		Credit	2
Course Title	Business Ethics		

Preamble

The basic objective of this paper is to familiarize students with the importance of values and ethics in business and, then, to apply those skills to the real and current challenges of professions. How to promote Ethic in Business- it's action plan.

Unit I	Business Ethics	6 Hours
	Business Ethics: Introduction, Business Ethics and Management, Business Ethics and Moral Obligations; Corporate Social Responsibility; Corporate Governance; Role of Media in Ensuring Corporate Governance; Environmental Concerns and Corporations.	
Unit II	Ethics Management	6 Hours
	Ethical Issues related with Advertisement and Marketing; Secular versus Spritual Values in Management, Work Ethics, Stress at Workplace.	
Unit III	Ethical Values	6 Hours
	Relevance of Values in Management; Gandhian Approach in Management and Trusteeship; Social Values and Political Environment.	
Unit IV	Indian Ethos in Management	6 Hours
	Indian Ethos: Values and Ethics; Requisites for Ethics Globally – Cases of Indian Ethos in management.	
Unit V	Holistic Management System	6 Hours
	A Holistic Management System; Management in Indian Perspective	

Pedagogy

Class Room Lectures, Power point presentation, Quiz, Assignments and Practice paper

Text Books

1. Kaur, Tripat; *Values & Ethics in Management*, Galgotia Publishers.
2. Chakraborty, S.K.; *Human values for Managers*

Reference Books

1. Chakraborty, S.K.; *Ethics in Management: A Vedantic Perspective*, Oxford University Press.
2. Dr. F.C. Sharma *Business Values & Ethics*, Shree Mahavir Book Depot (Publisher).

Course designed by Dr.M. ManiMaheswaran

Programme	B.Com & B.Com CA	Programme Code	UCO &UCC
Course Code	20CCOM61/ 20CCCA61	Number of Hours/Cycle	2
Semester	VI	Max. Marks	50
Part	V	Credit	
Course Title	Interview Techniques		
Cognitive Level			

Objectives

To understand the interview technique concept and body language and how to attend and respond the interview to succeed in their job carrier.

Unit I	Concept of Interview	6 Hours
	Meaning and Definition of Interview- objectives of Interview- Elements of Interview – Oral, Observational, Face to Face, Conversational Personal evaluation.	
Unit II	Process of Interview	6 Hours
	Pre interview Stage: Steps in Interview process-Guidelines for effective Interview	
Unit III	Qualities of Interview	6 Hours
	Preparing for Interview: Dress Code, Need for Punctuality, Avoiding Tensions and Nervousness, Qualities Observed during the Interview.	
Unit IV	Interview Technique	6 Hours
	Interview Technique- Interview Tips-Interview follow ups- Common Model Interview questions- How to Answer Questions. , Need for Preparation, Post Interview Behaviour	
Unit V	Attitude formation	6 Hours
	Attitude formation – Reasons for Negative Attitude, Components, Functions and Developing Positive Mental Attitude.	

Text Book

1. Shashi K.Gupta and Rosi joshi Human Resource Management, Kalyani Publishers,Ludhiana.
2. Diane Berk – “Preparing for Interview”, Viva Books Pvt. Ltd. Chennai

Reference Books

1. Shalini Varma – “Art of reading gestures and posture”, S. Chand & Co. New Delhi.
2. Farhathullah – “Planning Career in 21st Century Job Market” – Boston Publishers.
3. Sudhir Andrews – “How to Succeed Interviews” – Tata Mc Graw Hill Company. New Delhi.
4. Vinay Mohan – “Understanding Body Language” – Pustak Mahal Publications.

Course designed by Dr.M. Mani Maheswaran