

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code : 16UCO101	Title: FINANCIAL ACCOUNTING	Semester: I
Hrs/Week: 6		Credit : 4
Objective	To bring into lime-light the students' aptitude about Accounting.	
Unit	Content	Hrs
Unit I	Accounting – Definition - Concepts and Conventions - Final Accounts of a Sole Trader.	15
Unit II	Depreciation Accounting - Straight Line and Diminishing Balance Methods. Single Entry-Meaning and Salient Features- Statement of Affairs Method-Conversion Method.	15
Unit III	Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) - Departmental Accounts – Inter - Departmental Transfer.	16
Unit IV	Hire Purchase and Instalment- Hire Purchase Accounting - Default and Repossession-Instalment Accounting.	16
Unit V	Royalty Accounting (Excluding Sub-Lease)	16
	Total Contact hrs/Semester	78
Text Book	Reddy. T.S and Murthy (2015), Financial Accounting. Chennai, Margham Publications.	
Reference Books	1. Vinayakam. N and Charumathi,B. (2014), Financial Accounting. New Delhi, Sultan Chand and Sons. 2. Gupta. R.L and Radhaswamy,M. (2014), Financial Accounts, Theory Methods and Applications,13th Revised Edition, New Delhi, Sultan Chand and Sons.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

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1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code : 16UCO102	Title: BUSINESS MANAGEMENT	Semester: I
Hrs/Week: 6		Credit : 4
Objective	To make the students understand the conceptual framework of Business Management.	
Unit	Content	Hrs
Unit I	Management – Meaning and Definition – Nature and Scope- Importance-Functions of Management – Management as an Art, Science and Profession – Scientific Management- Fayol’s Principles of Management – Management by Objective (MBO)- Management by Exception(MBE)	15
Unit II	Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types-Strategies of Planning.	15
Unit III	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	16
Unit IV	Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication- Communication Barriers - Remedies.	16

Unit V	Leadership - Functions and Types - X,Y and Z Theories – Qualities of a Good Leader – Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	16
	Total Contact hrs/Semester	78
Text Book	Dinkar Pagare (2013), Business Management, New Delhi, Sultan Chand and Sons.	
Reference Books	1. Gupta,C.B (2012),Business Management, New Delhi, Sultan Chand & Sons. 2. Ramasamy ,T(2014),Principles of Management, New Delhi , Sultan Chand & Sons.	

Question paper pattern ESE

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code : 16UCO1A1	Title: BUSINESS ECONOMICS	Semester: I
Hrs/Week: 5		Credit : 4
Objective	To make the students understand the importance and application of economic analysis to business decision making.	
Unit	Content	Hrs
Unit I	Introduction to Economics- Definition of Business Economics–Nature and Scope of Business Economics – Basic tools in Managerial Economics.	13
Unit II	Law of Demand - Determinants of Demand – Demand Distinction –Indifference Curve Analysis – Consumer's Equilibrium-Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods –Consumer Surplus.	13
Unit III	Cost Concepts -Cost Output Relationship – Production Function – Isoquants – Law of Returns- Law of Variable Proportion – Returns to Scale – Producer's Equilibrium- Least Cost Contribution.	13
Unit IV	Market Structure: Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly.	13
Unit V	Pricing Policy and National Income: Objectives of Pricing Policy – Pricing Methods –National Income – Definition – Concepts of National Income – Methods of Calculating National Income- Uses – Limitations.	13

	Total Contact hrs/Semester	65
Text Book	Sankaran,S. (2013), Business Economics. Margham Publishers.Chennai.	
Reference Books	1. AhujaH.L(2012), Business Economics , New Delhi, Sultana Chand and Sons Ltd. 2. Lekhi,R.K (2010), Business Economics, Reprint 14,2nd Revised Editions, New Delhi, Kalyani Publishers.	

Question paper pattern ESE:

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016- 2019.
Subject Code: 16UCO203	Title: HIGHER FINANCIAL ACCOUNTING	Semester: II
Hrs/Week: 6		Credit : 4
Objective	To expose the students to the Accounting procedure of Partnership Firms.	
Unit	Content	Hrs
Unit I	Partnership- Introduction- Types - Admission of Partner – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.	15
Unit II	Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account(with Equal Instalments only)-Death of a Partner- Executor’s Account.	15
Unit III	Dissolution – Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account –Piecemeal Distribution (Proportionate Capital Method only)	16
Unit IV	Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Account.	16
Unit V	Inflation Accounting – Human Resource Accounting (Theory only).	16
	Total Contact hrs/Semester	78

Text Book	Jain and Narang (2014) Advanced Accounting, Chennai, Kalayani Publishers.
Reference Books	1.Reddy and Murthy(2014), Financial Accounting, Chennai, Margham Publications . 2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2013), Advanced Accountancy, New Delhi, S.Chand and Company.

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next Five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016- 2019.
Subject Code: 16UCO204	Title: COMMERCIAL LAW	Semester: II
Hrs/Week: 5		Credit : 4
Objectives	To make the students understand the fundamentals of Commercial Laws.	
Unit	Content	Hrs
Unit I	Law – Meaning, Indian Contract Act 1872 – Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	13
Unit II	Consideration – Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions – Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	13
Unit III	Contingent Contract – Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	13
Unit IV	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge –	13

	Essentials – Rights and Duties of Pawnor and Pawnee.	
Unit V	Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency	13
	Total Contact hrs/Semester	65
Text Book	Kapoor. N.D. (2014), Business Law, New Delhi, Sultan Chand and Sons.	
Reference Books	1.Pillai and Bhavathi, R.S.N (2013), Business Law, New Delhi , Sultan Chand and Company. 2.Arun Kumar Sen. (2013), Commercial Law, Kolkata, The world press Pvt Ltd.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO2A2	Title: BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester: II
Hrs/Week: 3		Credit : 3
Objectives	To make the students understand the application of computer in business.	
Unit	Content	Hrs
Unit I	Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.	7
Unit II	Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.	8
Unit III	Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables and Queries–Building User Interface with Forms –	8

	Displaying Data with reports.	
Unit IV	Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL).	8
Unit V	Worldwide Web – Web Page – Web Index - Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – E-Mail Message – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS-Important HTML Tags-Creation of Simple Web Page.	8
	Total Contact hrs/Semester	39
Text Book	Taxali. R.K ,PC (2014), Software Made Simple.	
Reference Books	1.Alexis Leon & Mathews Leon, (2013),Internet for everyone, New Delhi, Vikas Publishing House . 2.Nellai Kannan ,C(2013),MS Office,4th edition, Tirunelveli, NEIS Publications,.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO2A3	Title: PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester: II
Hrs/Week: 2		Credit : 1
Objectives	To make the students understand the application of computer in business	
Unit	Content	Hrs
MS WORD	<ol style="list-style-type: none"> 1. Formatting Text 2. Table Creation 3. Mail Merge 4. Resume Preparation 	6
MS EXCEL	<ol style="list-style-type: none"> 1. Invoice Preparation 2. Salary Bill Creation 3. Inventory List Creation 4. Student Result Analysis Using Graphics 	5
MS POWERPOINT	<ol style="list-style-type: none"> 1. Slide Presentation 2. Graphics in a Slide 3. Organizational Chart 	5
MS ACCESS	<ol style="list-style-type: none"> 1. Creation of Tables (a)Supplier Information (b) Purchase Table 2. Queries using “Order by” 3. Sales Order Form 4. Purchase Order 	5
HTML	<ol style="list-style-type: none"> 1. Create a HTML document using various tags 2. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce 3. Create a HTML document to show the Computer Advertisement details 	5
	Total Contact hrs/Semester	26

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO305	Title: CORPORATE ACCOUNTING	Semester: III
Hrs/Week: 6		Credit : 4
Objectives	To create awareness among students on Corporate Accounting procedures.	
Unit	Content	Hrs
Unit I	Issue of Shares- at Par, Premium, Discount – Forfeiture and Reissue of Shares- Full and Partial Re-issue- Capital Reserve on Forfeiture.	15
Unit II	Debentures-Issue-Redemption (Sinking Fund Method only) - Redemption of Preferences Shares-Capital Redemption Reserve.	15
Unit III	Final Accounts of Companies-Calculation of Managerial Remuneration (Basic adjustments).	16
Unit IV	Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.	16
Unit V	Liquidation of Companies- Preparation of Statement of Affairs and Deficiency Accounts. – Preparation of Liquidators Final Statement of Account.	16
	Total Contact hrs/Semester	78
Text Book	Jain and Narang (2014), Advanced Accountancy, New Delhi, Kalyani Publications.	
Reference Books	1. Gupta R.L and Radha Swamy. M. (2014), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company. 2. Reddy and Murthy(2014), Corporate Accounting, Chennai, Margham Publications.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45Marks (Answer any three questions out of five Questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO306	Title: INCOME TAX	Semester: III
Hrs/Week: 6		Credit : 4
Objectives	To facilitate the students to gain adequate knowledge in Income-Tax	
Unit	Content	Hrs
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income (Theory Only).	15
Unit II	Income from Salaries- Computation of Income from Salary- Allowances-Perquisites-Profit in Lieu of Salary-Gratuity-Pension-Leave encashment-Retrenchment compensation- Deductions out of Gross Salary.	15
Unit III	Profits and Gains of Business or Profession – Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	16
Unit IV	Income from House Property- Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.	16
Unit V	Income from other Sources – Set Off, Carry Forward and Set off of Losses	16

	Exempted Incomes- Deductions from Gross Total Income-80C to 80GG, 80QQB and 80U (Theory only)	
	Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.	
	Total Contact hrs/Semester	78
Text Book	Mehrotra, HC. (2015), Income-tax Law and Account, New Delhi, Sahithya Bhavan Publisher.	
Reference Books	1. Gaur and Narang,(2015),Income Tax Law and Practice , 43rd Edition ,New Delhi, Kalyani publishers. 2. Bhagawathi Prasad (2015), Law & Practice of Income Tax in India, New Delhi, Navman Prakashan Aligarh.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO307	Title: COMPANY LAW	Semester: III
Hrs/Week: 6		Credit : 4
Objectives	To provide the student with basic knowledge of the provisions of the Companies Act, 2013.	
Unit	Content	Hrs
Unit I	Company – Meaning, Definition – Characteristics – Types of companies including One Person Company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business.	15
Unit II	Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive Notice of Memorandum and Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	15
Unit III	Prospectus – Definition – Contents – Deemed Prospectus – Misstatements in Prospectus – Minimum subscription – — Kinds of Shares and Debentures – Rights Issue – Bonus Shares – SEBI guidelines.	16
Unit IV	Directors –Disqualifications of Directors – Appointment of Directors – Removal of Directors – Director’s Remuneration – Powers of Directors – Duties of	16

	Directors – Liabilities of Directors. Meetings –Annual General Meeting – Extra-Ordinary General Meeting-Board Meeting.	
Unit V	Winding up – Meaning and Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up. Liquidator – Powers and Duties.	16
	Total Contact hrs/Semester	78
Text Book	Ashok K, and Bagrial, A.K (2014), Company Law, New Delhi , Vikas Publishing House .	
Reference Books	1.Kapoor M.D. (2014), Guide to the Companies Act, Nagpur Wadhwa And Company. 2. Avtar Singh (2014), Company Law, Lucknow, Eastern Book Company.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five
Questions choose the best answer and next
five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO 308	Title: PRINCIPLES OF MARKETING	Semester: IV
Hrs/Week: 5		Credit : 4
Objectives	To endow students with the knowledge of Marketing.	
Unit	Content	Hrs
Unit I	Market – Marketing – Selling –Meaning and Definition –Objectives and Importance of Marketing – Evolution of the Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation- Basis – Criteria – Benefits.	13
Unit II	Marketing Mix- Product Policy- Product Planning and Development – Product Life Cycle –Product Mix. – Distribution Channels- Types of Channels – Factors affecting Choice of Distribution. Branding – Features – Types – Function – Packaging – Features – Types – Advantages – Brand Name and Trademark.	13
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price – Cost, Demand and Competition.- Kinds of Pricing.	13
Unit IV	Promotion- Meaning and Definition-Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling –Recruitment and selection-Training of sales force. Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.	13
Unit V	Retail Marketing – Methods - Rural Marketing – Meaning and Features - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the Consumer Interest – Consumer Protection Act – Consumer Courts-Green Marketing –Online Marketing.	13

	Total contact hrs/semester	65
Text Book	Pillai. R.S.N and Bagavathi(2012). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.	
Reference Books	1. Philip Kotler(2012), Principles of Marketing, New Delhi, Prentice Hall of India. 2. Pingali Venugopal(2013),Marketing Management, Edition-1, New Delhi, SAGE Publication.	

Question paper pattern ESE:

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO3A4	Title: BUSINESS MATHEMATICS	Semester: III
Hrs/Week: 5		Credit : 4
Objectives	To enable students to apply mathematical knowledge to Business Problems	
Unit	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Depreciation- Present Value – Bills Discounting	13
Unit II	Fundamental Ideas of Sets – Arithmetic and Geometric Series – Application to Business Problems-De Morgan’s Law-Inconsistency of data- Cartesian product.	13
Unit III	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix- Determinants and Solution of Simultaneous Linear Equations – Application to Business	13
Unit IV	Differentiation – Rules for Differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a Function Rule. Differentiation of Algebraic, Logarithmic and Exponential Functions (excluding Trigonometric functions) –Derivative as rate measure second order derivatives – Revenue, Marginal Revenue and Average Revenue, Marginal Cost and Average Cost – Elasticity of Demand-Elasticity of Supply.	13
Unit V	Elementary Integral Calculus – Indefinite Integral- Techniques of Integration. Simple substitution – Partial Fraction Method and Integration by Parts – Application of Integration to Commerce.	13

	Total Contact hrs/Semester	65
Text Book	Sundaresan And Jayaseelan(2013), Introduction to Business Mathematics, New Delhi, Sultan Chand Co & Ltd.	
Reference Books	1.Sanchetti, D.Cand Kapoor, V.K(2014). Business Mathematics. New Delhi, Sultan chand Co and Ltd. 2. Ranganath, Sampamgiram,C.S And Rajan,Y (2013),A Text Book Business Mathematics ,New Delhi, Himalaya Publishing House.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO3N1	NON-MAJOR ELECTIVE PAPER-I Elective – I : PRACTICAL BANKING	Semester: III
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the practical aspects on banking	
Unit	Content	Hrs
Unit I	Banker and Customer – Special Type of Customers- Minor, Married Women –Relation between Banker and Customer.	3
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account –Recurring Deposit.	3
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted.	3
Unit IV	Cheque –Definition-Salient Features of a Cheque-Specimen of a Cheque- Crossing- General and Special Crossing.	2
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	2
Total Contact Hrs/Semester		13
Text Book	Tannan.M.L (2014),Banking Law and Practice, New Delhi, Thackar & Co Ltd .	
Reference Books	1.Varshney(2014), Banking Theory Law and Practice, New Delhi , Sultan & Chand Ltd. 2.Gordon and Natarajan(2013), Banking Theory, Law and Practice. 23rd Revised Edition. Himalaya Publishing House.	

Question paper pattern ESE:

Duration of Examination : 2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

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1.			Dr.S.Benjamin Christopher		
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Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO3N2	NON-MAJOR ELECTIVE PAPER-I Elective – I : FUNDAMENTALS OF ACCOUNTING.	Semester: III
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the fundamentals of Accounting	
Unit	Content	Hrs
Unit I	Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	3
Unit II	Rules of Double Entry System – Journals.	3
Unit III	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).	3
Unit IV	Cash Book – Single Coloum, Double Coloum Cash Book.	2
Unit V	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accured Income Received In Advance and Depreciation only.	2
Total Contact Hrs/Semester		13
Text Book	Reddy. T.S and Murthy (2014), Financial Accounting, Chennai, Margham Publications.	
Reference Books	1. Vinayakam. N and Charumathi, B. (2014), Financial accounting, New Delhi, S.Chand and Company 2. Gupta. R.L and Radhaswamy, M. (2014), Financial Accounts, Theory Methods and Applications. 13th Revised edition, New Delhi, Sultan Chand and Sons.	

Distribution of Marks: 20% Theory; 80% Problems

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO409	Title: HIGHER CORPORATE ACCOUNTING	Semester: IV
Hrs/Week: 6		Credit : 4
Objectives	To enable the students understand Advanced Corporate Accounting System.	
Unit	Content	Hrs
Unit I	Accounting for Amalgamation and Absorption of Companies – Acquisition of Companies.	15
Unit II	Accounting for Reconstruction of Companies- Internal (Excluding preparation of scheme) and External.	15
Unit III	Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	16
Unit IV	General Insurance – Revenue account- Net Revenue Account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	16
Unit V	Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings)	16
	Total Contact hrs/Semester	78
Text Book	Jain, S.P and Narang,K.L, (2014), Advanced Accountancy,	

	Chennai, Kalayani Publishers.
Reference Books	1.Gupta,R.L And Radhaswamy,M (2014) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company. 2.Reddy and Murthy(2014), Corporate Accounting, Chennai, Margham Publications.

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO410	Title: INTERNATIONAL TRADE	Semester: IV
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the International trade procedure.	
Unit	Content	Hrs
Unit I	International trade- scope- features-Difference between internal trade and International trade- Merits and Demerits of international Trade	15
Unit II	Theories of Comparative cost- Recent trends in World Trade- Alternative Strategy for foreign trade and Economic growth- Prosperity through exports-Stable Export Strategy-Import Substitution Strategy.	15
Unit III	Balance of Trade-Balance of Payments-Disequilibrium-Instruments of trade Policy- Tariff and Quotas- Merits and Demerits.	16
Unit IV	FEMA – Objectives – Exchange Rate Adjustments-WTO-GATT-Objectives and Evolution of GATT-UNCTAD-functions.	16
Unit V	Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved- RBI guidelines towards exports- Realisation for export of goods-Terms and payments of Export Finance – Export Import Bank (EXIM Bank)-Functions.	16
	Total contact hrs/semester	78
Text Book	Francis Cherunilam, International Trade and Export Management, New Delhi , Himalaya Publishing House.	
Reference Books	1.Balagopal.(2013), T.A.S. Export Management, New Delhi, Sultan Chand Ltd.	

Question paper pattern ESE:

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	Commerce	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO411	Title: MODERN BANKING	Semester: IV
Hrs/Week: 6		Credit : 4
Objectives	To enrich the students knowledge about the Banking Sector.	
Unit	Content	Hrs
Unit I	Banker and Customer – Definition – Relationship between Banker and Customer – General Relationship and Special Relationship. Lending – Principles of Sound Lending – Different Types of Lending.	15
Unit II	Negotiable Instruments- Salient Features- Crossing- Endorsement – Fixed Deposits Receipt – Different Types of Customers – Individual and Institutions – Lunatics – Minors – Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Non-profit Organizations.	15
Unit III	Banking System in India – Structure of Indian Banking System – Regional Rural Banks – Land Development Banks – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India. Non-Banking Financial Institutions- Meaning- Classification- Functions – Commercial Bank Vs Non-Banking Companies – Services rendered by Non-Banking Financial Companies	16

Unit IV	Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.	16
Unit V	Recent developments in Banking – Core Banking Solution-Electronic Banking –ATM Debit/Credit Card –RTGS(Real Time Gross Settlement)- NEFT(National Electronic Fund Transfer)- Micro Finance-Role and Benefits – Payment banker.	16
	Total contact hrs/semester	78
Text Book	Gordon And Natarajan, (2013), Banking theory and practices. Himalaya Publishing House.	
Reference Books	1.Tandon, M.L(2013) Banking Law and Practices, Bombay, Thacker & Co Ltd. 2.Varshney (2013),Banking Theory Law and Practices, New Delhi , Sultan Chand Ltd.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016 2019.
Subject Code: 16UCO412	Title: INDIRECT TAX	Semester: IV
Hrs/Week: 5		Credit : 4
Objectives	To impart basic knowledge about major Indirect Taxes.	
Unit	Content	Hrs
Unit I	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	13
Unit II	Introduction and scope of Customs Law in India-The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in damaged or deteriorated goods- Remission on duty on lost, destroyed or abandoned goods- Customs duty draw back.	13
Unit III	Goods and Service Tax-Introduction-Meaning-Need for GST- Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under state goods and Services Tax Act 2017- Taxes subsumed under Central goods and Services Tax Act 2017.	13
Unit IV	Levy and Collection under TNGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual taxable person, Aggregate turnover. Input tax and Output tax. Concept of Supply- Composite and Mixed supplies-Composition Levy- Time of supply of Goods and Services- Value of Taxable supply- . Input tax credit- Eligibility and conditions for taking Input credit- Registration procedure under GST- Filing of Returns.	13

Unit V	Levy and Collection under The integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the recipient and Supplier of services, Output tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State supply and Intra-State supply- Place of supply of goods or Services- Zero-rated supply.	13
	Total Contact hrs/Semester	65
Text Book	Indirect Taxes GST and Customs Laws – DR.R.Parameswaran and CA.P.Vishwanathan, Kavin Publications,Coimbatore	
Reference Books	1. A Text book of Indirect Tax – Dr.Vijayaganesh, Sree Mahalakshmi Publishers -2017 2. Indirect Taxation- V.Balachandran. Sultan Chand & Co. New Delhi	

Department	Commerce	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016 2019.
Subject Code: 16UCO412	Title: INDIRECT TAX	Semester: IV
Hrs/Week: 5		Credit : 4
Objectives	To impart basic knowledge about major Indirect Taxes.	
Unit	Content	Hrs
Unit I	Indirect Taxes – Meaning – Features – Contribution to Government Revenue – Taxation under the Constitution – Merits – Demerits	13
Unit II	Central Excise Duty – Meaning – Excise Duty Vs Sales Tax – Bases of Excise Duty - Kinds of Excise Duty – Administrative Set Up for Levy and Collection – Exemption – Basic conditions for Liability to Excise Important Concepts: Goods, Excisable Goods, Excisability and Intermediate Products, Packing, Labelling and Branding of Goods-CENVAT – CENVAT Credit-Registration in Central Excise-	13

	Procedure-Exemption –Procedure for claiming refund, Rebate of Central Excise Duty.	
Unit III	Service Tax–Service Tax in India –Scope and Coverage –Services Covered – Exemption from Service Tax – Levy of Service Tax – Rate of Tax – Registration – Collection and Recovery of Service Tax.	13
Unit IV	Customs Duty – Meaning – Objectives – Features – Customs Vs Excise – Types of Import Duties – Important Definitions – Prohibition of Importation and Exportation of Goods – Officers of Customs -Powers – Levy of Duty – Provision for Detection and Prevention of Illegal Import and Export – Exemptions – Clearance of Goods – Refund.	13
Unit V	Value Added Tax- Meaning – Objectives-Levy of VAT-TNVAT- Historical Background-Important Terms: Dealer, Casual Trader, Goods, Taxable Turnover, Total Turnover and Works Contract – Registration – Procedure – Maintenance of Accounts – Mode of Payment of Tax – Levy of Tax – Input Tax Credit – Procedure of Claiming Input Tax Credit –Filing of Returns	13
	Total Contact hrs/Semester	65
Text Book	Balachandran, (2014), Indirect Taxation, New Delhi, Sultan Chand & Co.	
Reference Books	1.Datey, V.S. (2014), Indirect Tax, New Delhi, Taxman Publication(p) Ltd. 2.H.C Mehrotra and V.P.Agarwal(2016), Indirect Taxes, Sathiva Bhawan Publicatios ,Chennai.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					
Department	Commerce				
Course	B.Com (AIDED and SELF FINANCING)			Batch: 2016-2019.	
Subject Code: 16UCO4A5	Title: STATISTICAL METHODS			Semester: IV	
Hrs/Week: 5				Credit : 4	
Objectives	To enable the students to gain an understanding of Statistical Techniques applicable to Business.				
Unit	Content			Hrs	
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods (Theory only). Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean			13	
Unit II	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.			13	

Unit III	Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression.	13
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices- Weighted Index Numbers – Laspeyre’s’ Method, Passche’s Method, Fisher’s Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	13
Unit V	Analysis of Time Series and Business Forecasting – Methods of measuring Trend and Seasonal Changes (including problems)- Methods of Sampling – Sampling and Non-sampling Errors (Theoretical aspects only) Note: Marks Distribution shall be 80% for problems and 20% for theory	13
	Total Contact hrs/Semester	65
Text Book	Gupta.S.P (2014) 2nd Edition, Statistical Methods, New Delhi, Sultan Chand & Sons.	
Reference Books	1.Bagavathi.R.S.N.Pallai (2013), 7th Edition, Practical Statistics, New Delhi, Sultan Chand & Sons & Company Ltd. 2.Kappor V.K (2010), 7th Edition, Statistics: Theory, Methods & Application, New Delhi, Sultan Chand and Sons.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO4N3	NON-MAJOR ELECTIVE PAPER-II Elective –II: INVESTMENT MANAGEMENT	Semester: IV
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the rudiments of Investment.	
Unit	Content	Hrs
Unit 1	Investment – Financial and Economic – Meaning of Investment – Importance of Investment – Features of an Investment Programme.	3
Unit II	Share Market – Primary Market – New Issues – Methods of Floating New Issues – Secondary Market – Functions of Stock Exchange.	3

Unit III	Bonds – Types – Public Sector Bonds – Zero Bonds – Shares – Preference Shares and Equity Shares – Bonds and Right Shares.	3
Unit IV	Debentures – Non-Convertible, Partly convertible, Fully convertible debentures.	2
Unit V	Mutual Funds –Types – Advantages and Disadvantages – Net Asset Value –UTI and Other Mutual Funds.	2
Total Contact Hrs/Semester		13
Text Book	Preeti Singh (2013) , Investment Management security Analysis and Portfolio Management, Fifth Edition, Himalaya Publishing House,	
Reference Books	Gopalakrishnan .V (2014), Investment Management, S.Chand and sons, New Delhi.	

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016- 2019.
Subject Code: 16UCO4N4	NON-MAJOR ELECTIVE PAPER-II Elective – II: RETAIL MARKETING	Semester: IV
Hrs/Week: 1		Credit : 2
Objectives	To make the student understand the concept of Retail Marketing	
Unit	Content	Hrs
Unit I	Retail Marketing – Retail Concept and Definition – Meaning – Retail Marketing Mix – Functions of a Retailer.	3
Unit II	Retail Communication Mix- Advertising – Sales Promotion – Public Relation and Publicity – Personnel Selling – POP Displays – Integrated Marketing Communication.	3
Unit III	Retail Development – Evolution of Format – Concept of Life Cycle in Retail – Innovation – Accelerated Growth – Maturity –Decline –Business Models in	3

	Retail.	
Unit IV	Retail Pricing – Elements – Determining the Retail Price –Pricing Policies and Strategies.	2
Unit V	Retail in India – Indian Retail Industry – Evolution of Retail in India – Drivers of Retail change in India –Size of Retail in India – Structure of Indian Retail Industry – Challenges of Retail Development in India.	2
Total Contact Hrs/Semester		13
Text Book	Swapna Pradhaa(2013), Retail Marketing, 3rd Edition, New Delhi, Tata Mc Graw Hill Education Private Limited.	
Reference Books	1.Piyush Kumar Sinha(2013), Managing Retailing. New Delhi: 2nd Edition, Oxford University Press.	

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

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1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com(AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO513	Title: COST ACCOUNTING	Semester: V
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the aspects of Cost Accounting.	
Unit	Content	Hrs
Unit I	Cost Accounting – Definition- Meaning and Scope- Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting.	16
Unit II	Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory	16

	– ABC – VED Analysis – Control Over Wastages – Scrap and Spoilage.	
Unit III	Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads	16
Unit IV	Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	15
Unit V	Unit Costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing.	15
	Total Contact hrs/Semester	78
Text Book	Jain. S.P and Narang.K.L(2014), Cost Accounting Principles and Practices, Chennai , Kalyani Publishers.	
Reference Books	1.Reddy, T.S, and Hari Prasad Reddy. V.(2014), Cost Accounting, Chennai, Margham Publications. 2. Khan. M.Y and Jain. P.K,(2014), Cost Accounting and Financial Management, 3rd Edition, New Delhi ,Tata MC Graw Hill Education Private Ltd.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO514	Title: AUDITING PRINCIPLES AND PRACTICE	Semester: V
Hrs/Week:5		Credit : 3
Objectives	To expose the students to the principles and practice of auditing.	
Unit	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities Of An Auditor-Difference between Auditing and Investigation.	13
Unit II	Internal Control – Internal Check and Internal Audit – Audit Programme -Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – Vouching of Impersonal Ledger.	13

Unit III	Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation And Verification of Assets And Liabilities – Depreciation – Reserves and Provisions –Contingent Liabilities.	13
Unit IV	Audit of Joint Stock Companies – Appointment of Company Auditor - Qualification – Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.	13
Unit V	Investigation – Objectives of Investigation – Investigation under the provisions of Companies Act. Audit of Computerized Accounts- Computer Assisted Audit Technique-Need - Capabilities -Precautions - Step by Step Methodology -Analytical Review Procedures – Audit Testing.	13
	Total Contact hrs/Semester	65
Text Book	Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2013), A Hand Book of Practical Auditing, New Delhi, S.Chand & Co Ltd	
Reference Books	1.De Paula.F.R.M.(2012), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd. 2. Pradeep Kumar. (2012) , Auditing Principles And Practices, New Delhi, Kalyani Publication.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019
Subject Code: 16UCO515	Title: BUSINESS COMMUNICATION	Semester: V
Hrs/Week: 5		Credit : 3
Objectives	To develop the skill of writing business letters	
Unit	Content	Hrs
Unit I	Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods- Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter.	13
Unit II	Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and	13

	Adjustments- Claims and Settlement	
Unit III	Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors’ Explanation Letter – Reply to Debtors’ Explanations	13
Unit IV	Banking Correspondence: Introduction – Correspondence with Customers – Correspondence with Head office – Correspondence with other Banks. Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance – Life Insurance.	13
Unit V	Agency Correspondence – Offer of Agency- Agent’s Reply-Application for Agency by Prospective Agents. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter.	13
	Total Contact hrs/Semester	65
Text Book	Rajendra pal and Korlahalli. J.S.(2014),Essential of Business Communication, New Delhi, Sultan Chand And Sons.	
Reference Books	1.Ramesh, MS, and C.C. Pattanshetti,(2013) , Business Communication, New Delhi, S.Chand & Co. 2.Rodriquez M.V.,(2013) , Effective Business Communication Concept , New Delhi, Vikas Publishing Company.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO516	Title: HUMAN RESOURCE MANAGEMENT	Semester: V
Hrs/Week: 5		Credit : 3
Objectives	To expose the students to the human resources management	
Unit	Content	Hrs
Unit I	Human Resource Management- Meaning and Scope – Evolution of Human Resource Management-Human Resource Functions-Human Resource Planning-Importance –Factors governing Human Resource Planning.	13

Unit II	Recruitment – Factors Governing Recruitment- Recruitment Process-Sources of Recruitment- Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	13
Unit III	Performance Appraisal- Objectives- Appraisal Methods –Training and Development-Methods of Training.	13
Unit IV	Motivation-Types-Theories of Motivation-Morale- Measures to improve Morale-Job Satisfaction.	13
Unit V	Conflict Management-Types of Conflict-Causes and Remedies of Conflict.	13
	Total Contact hrs/Semester	65
Text Book	Aswathappa.K.(2013),7th Edition, Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.	
Reference Books	1. Subba Rao. P. (2012),4th Edition, Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House. 2.Tripathi.P.C.(2013) 7th Edition, Human Resource Development. New Delhi, Sultan Chand & Sons.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	Batch: 2016-2019.
Course	B.Com (AIDED and SELF FINANCING)	Semester: V
Subject Code: 16UCO517	Title: INSTITUTIONAL TRAINING	Credit : 3

Institutional Training is a part of B.Com. Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. Internal and External examiners evaluate the students performance and award the viva- voce marks.

Criteria	Marks
External –Viva and Report Presentation	80

Internal - Institutional Training Report	20
Total	100

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO518	Title: COMMERCE PRACTICAL	Semester: V
Hrs/Week: 2		Credit : 1
Objectives	To provide basic exposure to various forms and materials associated with office management	
Excises	Content	Hrs
1.	LIST OF PRACTICAL Report Writing – Sales Report	

2.	Letter to editor- Current Issues	26
3.	Computation of Tax Liability	
	Filling and Preparation of Saral form and Form 16	
4.	Inward Mail Register – Outward Mail Register	
5.	Preparation of Application Form for PAN Card	
6.	Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip, DD Challan	
7.	Filing Money Order Form and Promissory Note	
8.	Filling up of Share Application	
9.	Preparation of Employee History Card	
10.	Preparation of Pay Roll	
11.	Preparation of Pay Slip	
12.	Fixing Brand Name for six products with USP	
13.	Designing Office Layout	
14.	Filling of Insurance Proposal.	
	Total Contact hrs/Semester	26

Question paper pattern ESE:

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

Part A - 1*25=25 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

Part B - 5*10 =50 (five out of Seven)

Max Marks: 75

The required forms for Commerce Practical are provided to the students who appear for the exam.
4. **Internal Marks**: 25 (Based on Record Work submission)

S.No	Compiled by	Signature	Verified by HOD (Name	CDC	COE
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			with signature)	(for office use only)	
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject code: 16UCO519	Title: FINANCIAL SERVICES	Semester: V
Hrs/Week: 5		Credit : 5
Objectives	To facilitate the students to acquire an depth knowledge in financial services	
Unit	Content	Hrs

Unit I	Financial Services-Meaning-Scope-Fund-Based and Non-Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry – Merchant Banking – Functions.	13
Unit II	Capital Market – Meaning – Classification – Primary Market – Methods of Issue – Merits and Demerits of Primary Market- Secondary Market – Origin and Growth of Stock Exchanges – Functions of Stock Exchanges- SEBI – Objectives –Functions- Powers – Investor Protection Measures of SEBI	13
Unit III	Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	13
Unit IV	Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit- Problems Faced by Venture Capital – Venture Capital Scenario in India-Angle Funding.	13
Unit V	Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India	13
	Total Contact hrs/Semester	65
Text Book	Gordon. E. and Natarajan.K.(2014), Financial Services, New Delhi, Himalaya Publishing House.	
Reference Books	1. Khan.M.Y.(2012) “Financial Services”,5th Edition New Delhi, Tata McGraw Hill Publishing Company Limited. 2. Santhanam. B.(2013), Financial Services, ,New Delhi, McGraw Hill Publishing Company Limited.	

Question paper pattern ESE:**Duration of Examination** : 3 Hours **Maximum. Marks:** 75**Pattern of Questions** :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO5S1	SKILL BASED SUBJECT PAPER – I Elective– I : FUNDAMENTALS OF ENTREPRENEURSHIP	Semester: V
Hrs/Week:1		Credit : 2
Objective	To provide knowledge on Entrepreneurial skill	
Unit	Content	Hrs

Unit I	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager.	3
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.	3
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Organisation (SIDO) – District Industries Centers (DIC) – Small Industries Development Corporation (SIDCO).	3
Unit IV	Sources of finance – Own fund – Lease – Venture capital.	2
Unit V	Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.	2
	Total Contact hrs/Semester	13
Text Book	S Khanka (2013) Entrepreneurship Development ,New Delhi, S Chand & Co.	
Reference Books	1.Gupta CB & Khanka SS(2013), Entrepreneurship & Small Business Management, New Delhi ,Sultan Chand & Sons. 2.Robert D Hisrich, Michael P Peters and Dean A Shepherd(2012) Entrepreneurship, Boston ,McGraw-Hill/Irwin.	

Question paper pattern ESE:

Duration of Examination : 2 Hours Maximum Marks: 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO5S2	SKILL BASED SUBJECT PAPER – I Elective – II : ADVERTISEMENT AND SALES PROMOTION	Semester: V
Hrs/Week:1		Credit : 2
Objective	To provide knowledge on Advertising and sales promotion.	
Unit	Content	Hrs
Unit I	Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.	3
Unit II	Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout.	3
Unit III	Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production – Radio Production.	3
Unit IV	Advertising Campaign - Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods.	2
Unit V	Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	2
	Total Contact hrs/Semester	13
Text Book	Pillai. R.S.N & Bagavathi(2014), Modern Marketing Principles and Practices. New Delhi: S. Chand & Co Pvt. Ltd.,	
Reference Books	1. Philip Kotler(2013), Principles of Marketing, New Delhi: Prentice Hall of India, 2.Pingali Venugopal(2013),Marketing Management, Edition-1, New Delhi, SAGE Publication.	

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject code: 16UCO620	Title: MANAGEMENT ACCOUNTING	Semester: VI
Hrs/Week: 6		Credit : 4
Objectives	To enlighten the students on the different concepts of management accounting	
Unit	Content	Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	16
Unit II	Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	16
Unit III	Funds Flow Analysis – Cash Flow Analysis (New format).	16
Unit IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	15
Unit V	Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only .	15
	Total Contact hrs/Semester	78
Text book	Sharma and Gupta. S.K (2014) “Management Accounting”,13th Edition, New Delhi, Kalyani Publishers.	

Reference books	1. Jain.S.P and Narang. K L (2014), Cost and Management Accounting, New Delhi , Kalyani Publishers. 2. Dr. Maheswari.S.N. (2013),Cost and Management Accounting”, 14th edition, New Delhi, Sultan Chand & Sons.
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1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO621	Title: E-COMMERCE	Semester: VI
Hrs/Week: 5		Credit : 4
Objectives	To enable the students to acquire knowledge on electronic commerce.	
Unit	Content	Hrs
Unit I	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-Advantages and Disadvantages-Framework of E-Commerce.	13
Unit II	E-Commerce and Business – Business Models of E-Commerce – B2B – B2C – C2B – C2C – B2E- G2B. Business Applications of E-Commerce-Mobile Commerce-Applications	13
Unit III	Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems	13
Unit IV	Electronic payment system – Introduction- Token based E-payment- Credit cards as E-payment- Mobile payment- E-cash and E-cheque.	13
Unit V	Security Issues in E-Commerce-Risks involved-E-Commerce security tools-Biometric-Client Server Network Security-Data and Message Security-Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	13
	Total Contact hrs/Semester	65
	Dr.Rayudu.C.S,(2013), E-commerce and E-Business, Himalaya	

Text Book	publishing house, New Delhi.
Reference Books	1.Ravi Kalakota and Andrew .B Whiston(2012), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd. 2.Bharat Bhasker,(2013), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.

Question paper pattern ESE:

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016- 2019.
Subject Code: 16UCO622	Title: CASE ANALYSIS	Semester: VI
Hrs/Week: 4		Credit : 2
Objectives	To enable the students develop their analytical skills, problem solving abilities and decision making strategies.	
Unit	Content	Hrs
Unit I	Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis	11
Unit II	Case Studies in Marketing Management -Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management.	11
Unit III	Case Studies in Human Resources Management -Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	10
Unit IV	Case Studies in Financial Management -Working Capital-Dividend Policies-Capital Structure-Budgeting.	10
Unit V	Case Studies in Costing-Production and Material Management -Production Techniques –Material Management – Cost Management - Case studies related to Transport Management.	10
	Total Contact hrs/Semester	52
Material	1. Case Analysis compiled by Dr.P.Maruthu Pandian,Associate professor and Head(Rtd) , Department of Commerce, NGM College, Pollachi.	
Reference books	1. Sherlakar. Case Studies in Marketing, New Delhi ,S.Chand & Co. 2. Nair and Latha Nair. Personnel Management and Industrial Relations, New Delhi, S.Chand & Co.	

I Scheme of Evaluation for Case Analysis:

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

II Question paper pattern ESE:

1. Duration of Examination : 3 Hours

2. Pattern of Questions :

Part A -1*15= 15 Marks

Part B -5*12 = 60 (Five out of Six)

Max Marks: 75

3. Maximum marks obtained by the students, reduced to 30 marks.

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S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO623	Title: PROGRAMMING LAB-ACCOUNTING PACKAGE.	Semester: VI
Hrs/Week: 2		Credit : 1
Objectives	To create practical knowledge in accounting aspect	
Excises	Content	Hrs
	LIST OF PROGRAMMES	
1.	Company creation and alteration	
2.	Creating and Displaying Ledger.	
3.	Voucher Entry.	
4.	Voucher alteration and deletion.	
5.	Display of trial balance.	
6.	Inventory information- Stock Summary.	
7.	Inventory information- Godown creation and alteration	
8.	Final Accounts without Adjustments.	
9.	Final Accounts with Adjustments.	
10.	Display of Ratio Analysis	
11.	Bank- Reconciliation Statements.	
12.	Cost Center and Cost Categories	
13.	Tax Heading Creation	
14.	Bill wise Statement	
15.		
	Total Contact hrs/Semester	26

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO624	Title: INSURANCE AND RISK MANAGEMENT	Semester: VI
Hrs/Week: 5		Credit : 5
Objective	To expose the students to practical knowledge of insurance	
Unit	Content	Hrs
Unit I	Contract of Insurance – Meaning – Definition –Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance Contract.	13
Unit II	Risk- Sources of Risk – Perils and Physical Hazard- Factors Relating to Physical Hazard- Sources of Risk Information – Risk Management.	13
Unit III	Life Insurance Contract – Types of Policies - Differences between Life Insurance and General Insurance – Insurer, Insured - Procedures for taking Insurance Policy - Premium and Procedure for Claims - Surrender Value -Double Insurance	13
Unit IV	General Insurance – Fire Insurance – Contract of Fire Insurance – Kinds of Fire Policies – Settlement of Claims including Average clause. Marine Insurance – Elements of Marine Insurance contract – Classification of Policies –Settlement of Claims. Motor Insurance- Kinds of Polices – Procedure of Motor Insurance- General Exceptions- Settlement of Claims-	13

	Burglary Insurance.	
Unit V	Personal Accident Insurance – Health Insurance. Reforms of Insurance Sector – IRDA – Privatization of Insurance – Insurance and Economic Development – Insurance Agents and Career in Insurance Sector.	13
	Total Contact hrs/Semester	65
Text Book	Periyasamy. P. (2013), Principle and Practices of Insurance, Chennai, Himalayan Publishing House.	
Reference Books	1.Mishra. M.N ,(2013), Principles and Practice of Insurance. New Delhi, S.Chand & Co. 2.Premavathy.N,(2013),Principles and Practice of Insurance , Chennai, SriVishnu Pulicaiton.	

Question paper pattern ESE:

Duration of Examination : 3 Hours Maximum. Marks: 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO625	Title: FINANCIAL MANAGEMENT	Semester: VI
Hrs/Week: 6		Credit : 5
Objectives	To enlighten the students on the concepts of Financial Management	
Unit	Content	Hrs
Unit I	Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management-Functions of Controller and Treasurers in India	16
Unit II	Cost of Capital-Significance-Concepts of Cost of Capital-Cost of Debt, Preference, Equity and Retained Earnings-Weighted Average Cost of Capital.	16
Unit III	Capital Structure-Concept-Capital Structure Theories: Net Income Theory, Net Operating Income Theory-Determinants of Optimal Capital Structure.	16
Unit IV	Management of Working Capital-Determinants of Working Capital-Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital- Capital Budgeting Decisions-Techniques.	15
Unit V	Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy NOTE: Theoretical aspects only (All Units)	15
	Total Contact hrs/Semester	78
Text Book	Shashi K.Gupta and R.K.Sharma(2014). Financial Management, New Delhi, Kalyani Publishers.	

Reference Books	1.Khan.M.Y. and P.K.Jain(2011). Financial Management, 6th Edition, New Delhi,Tata McGrawHill Publishing Company Ltd. 2. Prasanna Chandra, (2012), Financial Management-Theory and Practice, New Delhi,Tata McGraw Hill Publishing Company Ltd.
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Question paper pattern ESE:

Duration of Examination : 3 Hours **Maximum. Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x5= 25 Marks (Either or Type questions)

Part C 5x8=40 Marks (Either or Type questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO6S3	SKILL BASED SUBJECT PAPER 1I Elective – I : PROJECT MANAGEMENT	Semester: VI
Hrs/Week: 1		Credit : 2
Objective	To provide knowledge about project management	
Unit	Content	Hrs
Unit I	Project – Meaning – Project Identification – Selection – Network Planning Techniques – PERT - CPM.	3
Unit II	Project Formulation - Significance – Stages in Project Formulation – Feasibility Analysis – Project Report.	3
Unit III	Project Appraisal – Methods –Payback Period – Average Rate of Return – Discounted Cash Flow Techniques.	3
Unit IV	Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory	2
Unit V	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.	2
	Total Contact hrs/Semester	13
Text Book	SS Khanka (2013) Entrepreneurship Development ,New Delhi, S Chand & Co.	
Reference Books	1. Gupta CB & Khanka SS(2012), Entrepreneurship & Small Business Management, Sultan Chand & Sons , New Delhi. 2.Robert D Hisrich; Michael P Peters; Dean A Shepherd(2012) Entrepreneurship, Boston,McGraw-Hill/Irwin.	

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Com (AIDED and SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UCO6S4	SKILL BASED SUBJECT PAPER II Elective - II : LOGISTIC MANAGEMENT	Semester: VI
Hrs/Week: 1		Credit : 2
Objective	To enlighten the students on the concept of logistic management	
Unit	Content	Hrs
Unit I	Transport – Meaning – Definition – Importance in Globalised Era.	3
Unit II	Organization and Management of Urban Transport Means – Problems – Role of Government	3
Unit III	Kinds of Transport - Rail Transport – Operations – Merits – Demerits – Air Transport – Energy Requirements – Merits and Demerits	3
Unit IV	Road Transport – Development – Merits – Demerits – State Road Corporation – Water Transport – Merits – Demerits.	2
Unit V	Logistics Management – Role of Private Sector – Problems of Transport Industry in India	2
	Total Contact hrs/Semester	13
Text Book	Panduranga Rao. D(2012), Problems of Urban transport in India, New Delhi, Sultan Chand & Sons.	
Reference Book	Ajit, V. Karnik. Energy in Indian Transport-The emerging scenario, New Delhi ,Sultan Chand & Sons .	

Question paper pattern ESE:

Duration of Examination :2 Hours **Maximum Marks:** 50

Pattern of Questions :

Part A 1x10= 10 Marks (Two question from each unit: Short Answer Questions)

Part B 5x3= 15 Marks (Answer any 5 Questions out of 7 Questions)

Part C 5x5=25 Marks (Answer any 5 Questions out of 7 Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Sc MATHS (SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UMA3A3	Title: FINANCIAL ACCOUNTING	Semester: III
Hrs/Week: 6		Credit : 3
Objective	To introduce the students to the basics of Financial Accounting	
Unit	Content	Hrs
Unit I	Accounting-Definition-Concepts-Conventions-Journal -Ledger- Preparation of Trial Balance -Subsidiary Books.	15
Unit II	Final Accounts of Sole Trader with Simple Adjustments.	15
Unit III	Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.	16
Unit IV	Branch Accounts- Dependent Branch- Stock and Debtors system.	16
Unit V	Depreciation Accounting- Straight Line and Diminishing Balance Method.	16
	Total Contact hrs/Semester	78
Text Book	Reddy. T.S and Moorthy, (2014), Financial Accounting, Chennai, Margham Publications.	
Reference Books	1. Gupta. R.L And Radha. M. (2013), Advanced Accountancy, New Delhi , Sultan Chand and Sons . 2. B.S.Raman, Financial Accounting,(2012), Mangalore, United Publisher.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin		
2.			Christopher		

Department	COMMERCE	
Course	B.Sc MATHS (SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UMA3A4	Title: PROGRAMMING LAB – ACCOUNTING PACKAGES.	Semester: III
Hrs/Week:2		Credit : 2
Objectives	To impart practical knowledge in accounting packages.	
Excises	Content	Hrs
	LIST OF PROGRAMMES	
1. 2. 3. 4. 5. 6. 7. 8. 9. 10	Company Creation Company Alternation Creating and Displaying Ledger. Voucher Entry. Voucher Alteration and Deletion. Display of Trial Balance. Inventory Information- Stock Summary. Inventory Information- Godown Creation and Alternation Final Accounts Without Adjustments. Final Accounts with Adjustments.	26
	Total Contact hrs/Semester	26

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Sc MATHS (SELF FINANCING)	Batch: 2016-2019.
Subject Code: 16UMA4A5	Title: COST AND MANAGEMENT ACCOUNTING	Semester: IV
Hrs/Week: 6		Credit : 3
Objective	To expose the students to the aspects of Cost and Management Accounting.	
Unit	Content	Hrs
Unit I	Cost Accounting – Definition – Objectives – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost - Cost Sheet: Meaning – Advantages – Preparation of Cost Sheet	15
Unit II	Material Cost: Meaning – Techniques of Material Cost – Level Setting and E.O.Q - Valuing Material Issues LIFO & FIFO. Labour cost- Meaning – Computation of Labour Cost – System of Wage Payment. Over Heads- Definition – Allocation and Apportionment.	15
Unit III	Management Accounting: Meaning – Definition – Nature and Scope – Advantages and Disadvantages.	16
Unit IV	Fund Flow Analysis and Cash Flow Analysis Format (simple problems only)	16
Unit V	Analysis of Material and Labour Variance.(simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (simple problems)	16
	Total Contact hrs/Semester	78

Text Book	T.S.Reddy And Y.Hari Prasad Reddy(2014), Cost Accounting, Chennai, Margham publications.
Reference Books	1. Jain. S.P and Narang. K.L. (2013).Cost accounting, Chennai, Kalayani Publishers. 2.Sharma.R.K and Shasi. K. Gupta(2014), Management Accounting,Chennai, Kalyani Publishers.

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Sc MATHS (SELF FINANCING)	Batch: 2016- 2019.
Subject Code: 16UMA4A6	Title: COMMERCE PRACTICAL	Semester: IV
Hrs/Week: 2		Credit : 2
Objectives	To provide basic exposure to various forms and materials associated with Office Management	
Excises	Content	Hrs
	<p style="text-align: center;">LIST OF PRACTICAL</p> <ol style="list-style-type: none"> 1. Report Writing – sales Report 2. Letter to Editor- Current Issues 3. Computation of Tax Liability Filling and Preparation of Saral Form and Form 16 4. Inward Mail Register – Outward Mail Register 5. Preparation of Application form for PAN Card 6. Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-slip, 7. DD Challan 8. Money Order form and Promissory Note 9. Filling up of Share Application Form 10. Preparation of Employee History Card 11. Preparation of Pay Roll 12. Preparation of Pay Slip 13. Fixing Brand Name for six type of product with USP 14. Designing Office Layout 15. Filling of Insurance Proposal. 	26
	Total Contact hrs/Semester	26

Question paper pattern ESE:

- 4. Separate written examination is conducted for Commerce Practical areas
- 5. **Duration of Examination** : 3 hours

6. Pattern of Questions

Part A - 1*25=25 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

Part B - 5*10 =50 (five out of Seven)

Max Marks: 75

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

- 4. **Internal Marks:** 25 (Based on Record Work submission)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		
2.					

Department	COMMERCE	
Course	B.Sc COMPUTER SCIENCE (AIDED and SELF FINANCING) / BCA	Batch: 2016- 2019.
Subject code: 16 UBC3A3/ 16 UCE4A3	Title: ACCOUNTANCY FOR DECISION MAKING	Semester: III/IV
Hrs/Week: 5		Credit : 3
Objectives	To enlighten the students on the basics of Accountancy	
Unit	Content	Hrs
Unit I	Financial Accounting – Meaning - Definition– Concepts – Conventions – Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance.	13
Unit II	Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Preparation of Final Accounts with Simple Adjustments.	13
Unit III	Cost Accounting – Elements of Cost – Cost Sheet – Stock Valuation – FIFO - LIFO - Simple Average Method.	13
Unit IV	Management Accounting – Meaning - Definition – Objectives of Management Accounting - Budgetary Control – Cash Budget – Flexible Budget.	13
Unit V	Ratio Analysis – Meaning -- Significance of Ratio Analysis -Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio.	13
	Total Contact hrs/Semester	65
Text Book	Shukla. M.C And Grewal. T.S And Gupta. S.L.(2010), Advanced Accountancy, New Delhi, S.Chand And Co.	

Reference Books	<p>1. Jain. S.P and Narang. K.L. ,Cost Accounting (2012), New Delhi, Kalyan Publishers.</p> <p>2. Sharma. K, Sasi.K.Gupta. (2012), Management Accounting, New Delhi, Kalyani Publishers.</p>
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Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		

Department	COMMERCE	
Course	B.A.ECONOMICS (AIDED)	Batch: 2016- 2019.
Subject code: 16UCO1A1	Title: FINANCIAL ACCOUNTING	Semester: I
Hrs/Week: 5		Credit : 5
Objectives	To introduce the students to basics of Accounting Techniques.	
Unit	Content	Hrs
Unit I	Accounting- Definition- Concepts-Conventions- Journal- Ledger-Preparation of Trial Balance.	13
Unit II	Preparation of Final Accounts of a Sole Trader (with Simple adjustments).	13
Unit III	Depreciation- Meaning- Definition- Causes, Methods of Depreciation-Straight Line Method- Written Down Value Method.	13
Unit IV	Cost Accounting- Definition-Objectives-Advantages and Disadvantages-Element of Cost-Cost Sheet.	13
Unit V	Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget- Flexible Budget.	13
	Total Contact hrs/Semester	65
Text Book	Reddy.T.S and Murthy.A,(2012), Financial Accounting, Chennai, Margham Publications.	
Reference Books	1. Jain. S.P and Narang. K.L.(2011), Advanced Accounting, New Delhi, Kalyan Publishers. 2. Gupta.R.L and Radha.M, (2012), Advanced Accounting. New Delhi ,Sultan Chand & Sons,.	

Mark Distribution: 20% Theory and 80% Problems

Question paper pattern ESE

Duration of Examination :3 Hours **Maximum Marks:** 75

Pattern of Questions :

Part A 1x10= 10 Marks (one Question from each unit: First five Questions choose the best answer and next five questions Short Answer questions)

Part B 5x4= 20 Marks (Either or Type questions)

Part C 3x15=45 Marks (Answer any three questions out of five Questions)

S.No	Compiled by	Signature	Verified by HOD (Name with signature)	CDC (for office use only)	COE
1.			Dr.S.Benjamin Christopher		