

# **N G M COLLEGE**

(An Autonomous College Affiliated to  
Bharathiar University)

Accredited with 'A' Grade by NAAC and  
ISO 9001:2008 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE**  
**(AIDED and SELF FINANCING)**

## **SYLLABUS**

**Batch 2018-2021**

## **College**

### **Vision**

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

### **Mission**

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

## **Department of Commerce**

### **Vision**

To realise the dream of our beloved President Dr.B.K.Krishnaraj Vanavarayar of making our College an Institution of Excellence, the Department of Commerce aims at being a Centre with

- A passion for academic excellence
- Uncompromising human values
- A desire to make the students of this institution worthy citizens of our glorious motherland.

### **Mission**

To make the vision materialize, the Department focuses special attention on the following:

- Maintenance of a progressive outlook towards development
- Updating the curriculum periodically to meet the dynamic global demands
- Training in soft skills to complement the hard skills
- Identifying the learner-needs and preparing them for a rewarding career
- Helping the youth realize their spirit of adventurism

**SCHEME OF EXAMINATIONS ( 2018-2021 Batch)**

Part	Subject Code	Subject	Ins Hours Per Week	Exam				Credit
				HOURS	CIA	ESE	Total	
<b>Semester – I</b>								
I	18UTL101/ 18UHN 101/	Tamil / Hindi / French Paper – I	6	3	25	75	100	3
II	18 UEN 101	English for Enrichment – I	5	3	25	75	100	3
III	18 UCO 101	CORE I : Financial Accounting	6	3	25	75	100	4
	18 UCO 102	CORE II : Business Management	6	3	25	75	100	4
	18 UCO 1A1	ALLIED I : Business Economics	5	3	25	75	100	4
IV	18 UHR 101	Human Rights in India	1	2	-	50	50	2
IV	18 HEC 101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V		Extension Activities (NCC, NSS, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>21</b>
<b>Semester – II</b>								
I	18UTL201/ 18UHN 201/	Tamil / Hindi / French Paper – II	6	3	25	75	100	3
II	18 UEN 202	English for Enrichment – II	5	3	25	75	100	3
III	18 UCO 203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
	18 UCO 204	CORE IV : Commercial Law	5	3	25	75	100	4
	18 UCO2A2	ALLIED II : Business Application Software and Internet	3	3	25	75	100	3
	18 UCO2A3	ALLIED III : Programming Lab in Business Application Software and Internet	2	3	20	30	50	1
IV	18 EVS 201	Environmental Studies	2	2	-	50	50	2
IV	18 HEC 202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>170</b>	<b>480</b>	<b>650</b>	<b>21</b>

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				HOURS	CIA	ESE	Total	
<b>Semester – III</b>								
III	18 UCO 305	CORE V : Corporate Accounting	6	3	25	75	100	4
	18 UCO 306	CORE VI : Income Tax	6	3	25	75	100	4
	18 UCO 307	CORE VII : Company Law	6	3	25	75	100	4
	18 UCO 308	CORE VIII : Principles of Marketing	5	3	25	75	100	4
	18 UCO 3A4	ALLIED IV : Business Mathematics	5	3	25	75	100	4
IV	18 HEC 303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
IV	18UCO 3N1/ 18 UCO 3N2	NME: Practical Banking/ Fundamentals of Accounting	1	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
<b>Total</b>			<b>30</b>	<b>-</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>23</b>
<b>Semester – IV</b>								
III	18 UCO 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
	18 UCO 410	CORE X : International Trade	6	3	25	75	100	4
	18 UCO 411	CORE XI: Banking Theory , Law And Practice	6	3	25	75	100	4
	18 UCO 412	CORE XII : Indirect Taxation	5	3	25	75	100	4
	18 UCO 4A5	ALLIED V : Statistical Methods	5	3	25	75	100	4
IV	18 HEC 404	Human Excellence: Social Values & Sky Yoga Practice-IV	1	2	25	25	50	1
IV	18 UCO4N3/ 18 UCO 4N4	NME: Investment Management / Consumer Affairs	1	2	-	50	50	2
V	18UNS401/ 18UNC402/ 18USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
<b>Total</b>			<b>30</b>	<b>-</b>	<b>150</b>	<b>500</b>	<b>650</b>	<b>24</b>

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				HOURS	CIA	ESE	Total	
<b>Semester – V</b>								
III	18 UCO 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
	18 UCO 514	CORE XIV : Auditing Principles and Practice	5	3	25	75	100	3
	18 UCO 515	CORE XV : Business Communication	5	3	25	75	100	3
	18 UCO 516	CORE XVI : Human Resource Management	5	3	25	75	100	3
	18 UCO 517	CORE XVII : Institutional Training	-	-	20	80	100	3
	18 UCO 518	CORE XVIII : Commerce Practical	2	3	-	50	50	1
	18 UCO 519	Major Elective-I : Financial Services	5	3	25	75	100	5
IV	18 HEC 505	Human Excellence: National Values & Sky Yoga Practice-V	1	2	25	25	50	1
IV	18 UCO 5S1/ 18UCO 5S2	SBE(Major):Fundamental of Entrepreneurship /Advertisement and Sales	1	2	-	50	50	2
IV	18 GKL 501	General Knowledge and General Awareness	*SS	2	-	50	50	2
<b>Total</b>			<b>30</b>	<b>-</b>	<b>170</b>	<b>630</b>	<b>800</b>	<b>27</b>
<b>Semester – VI</b>								
III	18 UCO 620	CORE XIX : Management Accounting	6	3	25	75	100	4
	18 UCO 621	CORE XX : E-Commerce and Information Security	5	3	25	75	100	4
	18 UCO 622	CORE XXI : Case Analysis	4	3	20	30	50	2
	18 UCO 623	CORE XXII : Programming Laboratory - Accounting Package	2	3	20	30	50	1
	18 UCO 624	Major Elective-II : Insurance and Risk Management	5	3	25	75	100	5
	18 UCO 625	Major Elective-III : Financial Management	6	3	25	75	100	5
IV	18 HEC 606	Human Excellence: Global Values && Sky Yoga Practice -VI	1	2	25	25	50	1
IV	18UCO 6S3/ 18UCO 6S4	SBE (Major) : Project Management / Logistic Management	1	2	-	50	50	2
<b>Total</b>			<b>30</b>	<b>-</b>	<b>165</b>	<b>435</b>	<b>600</b>	<b>24</b>
<b>Grand Total</b>			<b>180</b>	<b>-</b>	<b>955</b>	<b>2945</b>	<b>3900</b>	<b>140</b>

**Note:-** SS- Self-Study Paper

SBE- Skill Based Elective

## Bloom's Taxonomy Based Assessment Pattern

**K1**-Remember; **K2**- Understanding; **K3**- Apply; **K4**-Analyze; **K5**- Evaluate

### 1. Theory: 75 Marks

(i)Test- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x01=10	MCQ/Define	75
K2	B (Either or pattern)	05x05=25	Short Answers	
K3& K4	C (Answer 4 out of 6)	4x10=40	Descriptive/ Detailed	

### 2. Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	50
K2	B (Either or pattern)	5 x 3=15	Short Answers	
K3& K4	C (Answer 5 out of 7)	5 x 5=25	Descriptive/ Detailed	

### Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	$\frac{75+75+25}{3}$	25
Test 2	75		
Assignment/Seminar	25		

## **Programme Outcomes**

**PO1.** To develop an understanding of commerce and apply the skills in a continuously changing business environment.

**PO2.** To prepare them for subsequent graduate studies and to achieve success in their professional careers.

## **Programme Specific Outcomes**

**PSO1** To provide conceptual knowledge and application skills in commerce domain.

**PSO2** To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements.

**PSO3** To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.

**PSO4** To develop self confidence and awareness of general issues prevailing in the society.

**PSO5** To recognize and understand the ethical responsibility of individual and organization in the society.

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO101</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		FINANCIAL ACCOUNTING	<b>Semester</b>	I
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To bring into lime-light the students' aptitude about Accounting.

### Course Outcomes (CO)

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

### Syllabus

#### Unit-1

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader(AS-04). (15 hrs)

#### Unit-2

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods (AS-06) – Annuity Method.

Single Entry-Meaning and Salient Features- Statement of Affairs Method-Conversion Method. (15 hrs)



### Unit-3

Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions. (16 hrs)

### Unit-4

Joint Venture Account (AS-11) - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept. (16 hrs)

### Unit-5

Royalty Accounting (Excluding Sub-Lease) .Fire Insurance Claims- Computation of claim to be lodged for loss of stock- Gross profit ratio-Abnormal items- Average clause with stock policy (Excluding Consequential loss) (16 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> Revised Edition, New Delhi, Sultan Chand and Sons.

### Books for Reference:

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

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO102</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS MANAGEMENT	<b>Semester</b>	I
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To make the students understand the conceptual framework of Business Management.

### Course Outcomes (CO)

K1	CO1	To recollect the general framework and understand the key functions in management as applied in practice.
K2	CO2	To understand the managerial performance of an organization.
K3	CO3	To execute the strength, weakness, opportunities and challenges of business management.
K4	CO4	To evaluate organizational decision with consideration of the political, legal and ethical aspects of business.

### Syllabus

#### Unit-1

Management – Meaning and Definition – Nature and Scope- Importance-Functions of Management–Management Vs Administration- Management as an Art, Science and Profession – Scientific Management - Fayol’s Principles of Management – Management by Objective (MBO)- Management by Exception(MBE) (15 hrs)

#### Unit-2

Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types-Strategies of Planning. (15 hrs)

#### Unit-3

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 hrs)

#### Unit-4

Staffing – Sources of Recruitment – Control – Process of Control – Techniques of Control –  
*Communication* – Types and Channels of Communication\_ Communication Barriers - Remedies.  
(16 hrs)

#### Unit-5

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 hrs)

#### Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar, Assignment and Case study

- Italics denotes self study topics

#### Books for Study:

Dinkar Pagare (2017), Business Management, New Delhi, Sultan Chand and Sons.

#### Books for Reference:

1. Gupta,C.B (2017),Business Management, New Delhi, Sultan Chand & Sons.
2. Ramasamy ,T(2017),Principles of Management, New Delhi , Sultan Chand & Sons.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO1A1</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS ECONOMICS	<b>Semester</b>	I
<b>Hrs/Week:</b>	<b>05</b>		<b>Credits:</b>	04

### Course Objective

To make the students understand the importance and application of economic analysis to business decision making.

### Course Outcomes (CO)

K1	CO1	To recollect the functional areas of economics.
K2	CO2	To understand the basic tools applied in the business economics.
K3	CO3	To apply the various techniques for identifying the market condition of a firm.
K4	CO4	To analyze the concept of economics equilibrium and implications of the business cycle.

### Syllabus

#### Unit-1

Introduction to Economics- Definition of Business Economics– Nature and Scope of Business Economics – Basic tools in Business Economics. ( 13 hrs)

#### Unit-2

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 hrs)

#### Unit-3

Cost Concepts -Cost Output Relationship – Production Function – Isoquants – Law of Returns- Law of Variable Proportion – Returns to Scale – Producer's Equilibrium- Least Cost Combination.

(13hrs)

#### Unit-4

Market Structure: Price and Output Determination under Perfect Competition – Monopoly – Discriminating Monopoly – Monopolistic Competition – Oligopoly. (13hrs)

## Unit-5

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 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

Sankaran,S. (2017), Business Economics. Chennai, Margham Publishers.

### Books for Reference:

1. AhujaH.L(2017), Business Economics , New Delhi, Sultan Chand and Sons Ltd.

2. Lekhi,R.K (2017), Business Economics, Reprint 14,2<sup>nd</sup> Revised Editions, New Delhi, Kalyani Publishers.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Dr.M.Durairaju)</b>	Name: <b>(Dr.R.Muthu kumaran)</b>
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO203</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		HIGHER FINANCIAL ACCOUNTING	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>06</b>		<b>Credits:</b>	04

### Course Objective

To expose the students to the Accounting procedure of Partnership Firms.

### Course Outcomes (CO)

K1	CO1	To recollect the rules for admission, retirement and death of the partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the rule of Garner Vs Murray for settlement of accounts among partners after dissolution.
K4	CO4	To analyse the accuracy in the preparation, presentation and interpretation of final settlement of amount to partners.

### Syllabus

#### Unit-1

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. (15hrs)

#### Unit-2

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account(with Equal Installments only)-Death of a Partner-Executor's Account. (15 hrs)

#### Unit-3

Dissolution – Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners - Deficiency Account –Piecemeal Distribution (Proportionate Capital Method only) (15 hrs)

#### Unit-4

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) -  
Departmental Accounts – Inter - Departmental Transfer. (15 hrs)

#### Unit-5

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-  
Installment Accounting. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

#### Books for Reference:

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

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low



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Name and Signature	Name and Signature	CDC	COE
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<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO204</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		COMMERCIAL LAW	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>05</b>		<b>Credits:</b>	<b>04</b>

### Course Objective

To make the students understand the fundamentals of Commercial Laws.

### Course Outcomes (CO)

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

### Syllabus

#### Unit-1

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 hrs)

#### Unit-2

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 hrs)

#### Unit-3

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 hrs)

#### Unit-4

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 – Essentials – Rights and Duties of Pawnor and Pawnee. (13 hrs)

## Unit-5

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 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar , Assignment and Case study

- Italics denotes self study topics

### Books for Study:

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

### Books for Reference:

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>18UCO2A2</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>03</b>		<b>Credits:</b>	<b>03</b>

### Course Objective

To make the students understand the application of computer in business.

### Course Outcomes (CO)

K1	CO1	To recollect the document format by reference to the file extension.
K2	CO2	To understand the concept in word processing document.
K3	CO3	To execute the knowledge relating to create effective presentation of data base.
K4	CO4	To evaluate the designs to enhance the looks of the presentation.

### Syllabus

#### Unit-1

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. (8hrs)

#### Unit-2

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. (7hrs)

### Unit-3

Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables and Queries–Building User Interface with Forms – Displaying Data with reports. (8 hrs)

### Unit-4

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 hrs)

### Unit-5

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 hrs)

**Total Contact hrs / Semester**

**(39 hours)**

Power point Presentations, Group discussions, Seminar and Assignment.

- Italics denotes self study topics

#### Books for Study:

Taxali. R.K ,PC (2017), Software Made Simple.

#### Books for Reference:

1.Alexis Leon & Mathews Leon, (2017),Internet for everyone, New Delhi, Vikas Publishing House .

2.Nellai Kannan ,C(2017),MS Office,4<sup>th</sup> edition, Tirunelveli, NEIS Publications.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	<b>Subject Code:</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
	<b>18UCO2A3</b>	PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Semester</b>	II
<b>Hrs/Week:</b>	<b>02</b>		<b>Credits:</b>	<b>01</b>

### Course Objective

To make the students understand the application of computer in business

### Course Outcomes (CO)

K3	CO1	To recollect the theoretical knowledge for using of MS. Office in practical.
K4	CO2	To understand the best practices in file management procedure.
K5	CO3	To verify the mechanism of creating a HTML presentation.

### Syllabus

MS WORD (6 hrs)

1. Formatting Text
2. Table Creation
3. Mail Merge
4. Resume Preparation

MS EXCEL (5 hrs)

1. Invoice Preparation
2. Salary Bill Creation
3. Inventory List Creation
4. Student Result Analysis Using Graphics

## MS POWERPOINT

(5 hrs)

1. Slide Presentation
2. Graphics in a Slide
3. Organizational Chart

## MS ACCESS

(5 hrs)

1. Creation of Tables
  - (a) Supplier Information
  - (b) Purchase Table
2. Queries using “Order by”
3. Sales Order Form
4. Purchase Order

## HTML

(5 hrs)

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

Total Contact hrs/Semester

**Total Contact hrs / Semester**

**(26 hours)**

Power point Presentations, Group discussions and Assignment.
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### **Books for Study:**

Taxali. R.K ,PC (2017), Software Made Simple.

### **Books for Reference:**

1.Alexis Leon & Mathews Leon, (2017),Internet for everyone, New Delhi, Vikas Publishing House.

2.Nellai Kannan ,C(2017),MS Office,4<sup>th</sup> edition, Tirunelveli, NEIS Publications,.



### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	H	H	M
<b>CO2</b>	H	H	H	H	M
<b>CO3</b>	S	M	H	M	H
<b>CO4</b>	H	H	H	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO305	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORPORATE ACCOUNTING	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To create awareness among students on Corporate Accounting procedures

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts and terms of the corporate accounting.
K2	CO2	To understand the concept of financial statements.
K3	CO3	To apply quantitative skills to help analysis and to solve the problems.
K4	CO4	To evaluate the financial statements of a limited company.

### Syllabus

#### Unit 1

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue- Capital Reserve on Forfeiture. (15 hrs)

#### Unit 2

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) .Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. . (15 hrs)

#### Unit 3

Final Accounts of Companies-Profit and Loss Appropriation Accounts- Calculation of Managerial Remuneration (Basic adjustments). (16 hrs)

#### Unit 4

Valuation of Shares – *Need* – Methods of Valuation of Shares. Valuation of Goodwill - *Need* – Methods of Valuation of Goodwill. (16 hrs)

## Unit 5

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts. –  
Preparation of Liquidators Final Statement of Account. (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

Jain and Narang (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

### Books for Reference:

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO306	<b>Title</b>	<b>Batch :</b>	2018-2021
		INCOME TAX	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

#### Unit 1

Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income. (15 hrs)

#### Unit 2

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 hrs)

#### Unit 3

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. (16 hrs)

#### Unit 4

Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains. (16 hrs)

#### Unit 5

Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

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

#### Books for Reference:

1. Gaur and Narang),Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.

2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

#### Note :

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

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO 307	<b>Title</b>	<b>Batch :</b>	2018-2021
		COMPANY LAW	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	04

### Course Objective

To provide the student with basic knowledge of the provisions of the Companies Act, 2013.

### Course Outcomes (CO)

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

### Syllabus

#### Unit 1

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 hrs)

#### Unit 2

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 hrs)

#### Unit 3

*Prospectus* – Definition – *Contents* – Deemed Prospectus –Statement in Lieu of Prospectus - Misstatements in Prospectus – Minimum subscription - Kinds of Shares and Debentures – Rights Issue – Bonus Shares – SEBI guidelines.

(16 hrs)



#### Unit 4

Directors –Qualifications - Disqualifications of Directors – Appointment of Directors – Removal of Directors – Director’s Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors- Quorum-Proxy-Resolution.

Meetings – Agenda – Minutes - Annual General Meeting – Extra-Ordinary General Meeting - Board Meeting – Duties of Secretary Regarding Before and After Meeting. ( 16hrs)

#### Unit 5

Winding up – Meaning and Modes of Winding up – Liquidation Vs Winding up - Compulsory winding up by the court – Consequences of winding up. Meaning of Liquidation - Liquidator – Powers and Duties.-Role of NCLT under the Insolvency and Bankruptcy code 2016 –Appointment of Insolvency Professional (16hrs)

**Total Contact hrs / Semester ( 78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.

#### Books for Reference:

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

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO 308	<b>Title</b>	<b>Batch :</b>	2018-2021
		PRINCIPLES OF	<b>Semester</b>	III
<b>Hrs/Week:</b>	05	MARKETING	<b>Credits:</b>	04

### Course Objective

To endow students with the knowledge of Marketing.

### Course Outcomes (CO)

K1	CO1	To remember the key concept and elements of marketing management.
K2	CO2	To understand the role of marketing in a business context.
K3	CO3	To deploy awareness and consideration of tools available to a marketer.
K4	CO4	To analyze the global marketing environment and opportunities.

### Syllabus

#### Unit 1

Market – Marketing – Selling –Meaning and Definition –Objectives and Importance of Marketing – Evolution of the Concept of Marketing – Modern Marketing Concept – Marketing Functions – Consumer Behaviour - Market Segmentation- Basis – Criteria – Benefits. (13hrs)

#### Unit 2

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. (13hrs)

#### Unit 3

Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price – Cost, Demand and Competition - Kinds of Pricing. (13 hrs)

#### Unit 4

Promotion- Meaning and Definition-Sales Promotion – Objectives and Importance of Sales Promotion – Salesmanship – *Essential Qualities of Good Salesman*. Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media. (13 hrs)

## Unit 5

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 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar , Assignment and Activity

- Italics denotes self study topics

### Books for Study:

Pillai. R.S.N and Bagavathi(2017). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.

### Books for Reference:

1. Philip Kotler(2017), Principles of Marketing, New Delhi, Prentice Hall of India.

2.Pingali Venugopal(2017),Marketing Management, Edition-1, New Delhi, SAGE Publication.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name:	Name:	Name:
	<b>Dr.P.Bruntha</b>	<b>(Dr.M.Durairaju)</b>	<b>(Dr.R.Muthu kumaran)</b>
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO3A4	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS MATHEMATICS	<b>Semester</b>	III
<b>Hrs/Week:</b>	05		<b>Credits:</b>	04

### Course Objective

To enable students to apply mathematical knowledge to Business Problems

### Course Outcomes (CO)

K1	CO1	To remember the basic term in the area of business calculus and financial mathematics.
K2	CO2	To comprehend the basic methods of business calculus, types and methods of interest account, set language and their basic application in practice.
K3	CO3	To apply the acquired knowledge and skills with practical problems in economic practice.
K4	CO4	To figure out the problems in the area of business calculus, matrices, set theory, simple and compound interest and bills discounting

### Syllabus

#### Unit 1

Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Depreciation- Present Value – Bills Discounting. (13 hrs)

#### Unit 2

Fundamental Ideas of Sets – Arithmetic and Geometric Series – Application to Business Problems-*De Morgan's Law*-Inconsistency of data- Cartesian product. (13 hrs)

#### Unit 3

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. (13hrs)

#### Unit 4

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) – Revenue, Marginal Revenue and Average Revenue, Marginal Cost and Average Cost – Elasticity of Demand-Elasticity of Supply. (13 hrs)

#### Unit 5

Elementary Integral Calculus – Partial Integration- Indefinite Integral-Techniques of Integration. Simple substitution – Application of Integration to Commerce. (13hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Sundaresan And Jayaseelan(2017), Introduction to Business Mathematics, New Delhi, Sultan Chand Co & Ltd.

#### Books for Reference:

1.Sanchetti, D.Cand Kapoor, V.K(2017). Business Mathematics. New Delhi, Sultan chand Co and Ltd.

2. Ranganath, Sampangiram,C.S And Rajan,Y (2017),A Text Book Business Mathematics , New Delhi, Himalaya Publishing House.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO3N1	<b>Title</b>	<b>Batch :</b>	2018-2021
		Elective – I PRACTICAL	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	<b>BANKING</b>	<b>Credits:</b>	2

### Course Objective

To introduce the students to the practical aspects on banking

### Course Outcomes (CO)

K1	CO1	To know the relationship between banker and customer.
K2	CO2	To understand the various products and services offered by the bank.
K3	CO3	To apply the knowledge for utilizing the banking services.
K4	CO4	To evaluate the features of banking products and services.

### Syllabus

#### Unit 1

Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms - Special Type of Customers- Minor, Married Women –Relation between Banker and Customer (3 hrs)

#### Unit 2

Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account – Recurring Deposit. (3hrs)

#### Unit 3

Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted. (3 hrs)

#### Unit 4

Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing- General and Special Crossing. (3 hrs)



## Unit 5

ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque. (3 hrs)

**Total Contact hrs / Semester**

**13 hours**

Group discussions, Seminar and Assignment

### Books for Study:

Tannan.M.L (2017), Banking Law and Practice, New Delhi, Thacker & Co Ltd .

### Books for Reference:

- 1.Varshney(2017), Banking Theory Law and Practice, New Delhi , Sultan & Chand Ltd.
- 2.Gordon and Natarajan(2017), Banking Theory, Law and Practice. 23rd Revised Edition. Himalaya Publishing House.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO3N2	<b>Title</b>	<b>Batch :</b>	2018-2021
		FUNDAMENTALS OF	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	ACCOUNTING	<b>Credits:</b>	2

### Course Objective

To introduce the students to the fundamentals of Accounting

### Course Outcomes (CO)

K1	CO1	To recollect the basic concepts used in the accounting system.
K2	CO2	To understand the accounting methods used in business.
K3	CO3	To execute the skills to prepare different types of accounts.
K4	CO4	To analyze new approach in implementation of financial statement.

### Syllabus

#### Unit 1

Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts. (3 hrs)

#### Unit 2

Rules of Double Entry System – Journals. (3 hrs)

#### Unit 3

Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book). (3 hrs)

#### Unit 4

Cash Book – Single Colum, Double Colum Cash Book. (3 hrs)

#### Unit 5

Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accured Income Received In Advance and Depreciation only. (3 hrs)

**Total Contact hrs / Semester**

**(13 hours)**

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

Reddy. T.S and Murthy (2017), Financial Accounting, Chennai, Margham Publications.

**Books for Reference:**

1. Vinayakam. N and Charumathi, B. (2017), Financial accounting. New Delhi, S.Chand and Company.

2. Gupta. R.L and Radhaswamy, M. (2017), Financial Accounts, Theory Methods and Applications. 13<sup>th</sup> Revised edition, New Delhi, Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	M	M	H	M	H
<b>CO3</b>	H	H	H	H	S
<b>CO4</b>	H	M	H	H	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO409	<b>Title</b>	<b>Batch :</b>	2018-2021
		HIGHER CORPORATE ACCOUNTING	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To enable the students understand Advanced Corporate Accounting System.

### Course Outcomes (CO)

K1	CO1	To remember the terms of accounting for amalgamation, absorption, acquisition of Companies, Internal and external reconstruction of companies.
K2	CO2	To prepare final accounts for a Banking companies , Insurance companies and corporate
K3	CO3	To apply the skill for preparation of consolidated accounts
K4	CO4	To evaluate the financial statements of the Banking, Insurance and Business Corporates.

### Syllabus

#### Unit 1

Accounting for Amalgamation(AS14) and Absorption of Companies – *Acquisition of Companies.* (15 hrs)

#### Unit 2

Accounting for Reconstruction of Companies- Internal (Excluding preparation of scheme) and External. (15 hrs )

#### Unit 3

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (16 hrs)

#### Unit 4

General Insurance – Revenue account- Net Revenue Account- Balance sheet. (16 hrs)

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. (16 hrs)

## Unit 5

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 hrs)

**Total Contact hrs / Semester ( 78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

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

### Books for Reference:

1.Gupta,R.L And Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO410	<b>Title</b>	<b>Batch :</b>	2018-2021
		INTERNATIONAL TRADE	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To expose the students to the International trade procedure.

### Course Outcomes (CO)

K1	CO1	To remember the concepts and policies related to international business.
K2	CO2	To understand the history and impact of international business.
K3	CO3	To execute the opportunities and challenges offered by international business.
K4	CO4	To estimate various modes of entering international markets.

### Syllabus

#### Unit 1

International trade – Meaning - Scope- Features-Difference between Internal trade and International trade- Similarities between Internal trade and International trade - Merits and Demerits of International Trade- Modes of entering international trade markets. (15hrs)

#### Unit 2

Classical Theory: Absolute and Comparative Cost Advantage Theory – Hecksher- Ohlin Theory and Leontief Paradox - Alternative Strategy for foreign trade and Economic growth. - *Recent trends in World Trade.* (15 hrs)

#### Unit 3

Balance of Trade - Balance of Payments- Disequilibrium –Instruments of trade Policy - Tariff and Quotas - Merits and Demerits. Subsidy – Types – Basic Concepts and Issues. (16 hrs)

#### Unit 4

Foreign Exchange Management Act – Objectives – Exchange Rate Adjustments-World Trade Organization-General Agreement on Tariffs and Trade-Objectives and Evolution of GATT- United Nations Conference on Trade and Development -functions. (16 hrs)

#### Unit 5

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 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar, Assignment and Activity

- Italics denotes self study topics

#### Books for Study:

Francis Cherunilam(2017), International Trade and Export Management, New Delhi , Himalaya Publishing House.

#### Books for Reference:

1.Balagopal.(2017), T.A.S. Export Management, New Delhi, Sultan Chand Ltd.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:



<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO411	<b>Title</b>	<b>Batch :</b>	2018-2021
		BANKING THEORY , LAW	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	AND PRACTICE	<b>Credits:</b>	4

### Course Objective

To enrich the students knowledge about the Banking Sector.

### Course Outcomes (CO)

K1	CO1	To recall the banking system in India offered by banks
K2	CO2	To understand various types of banks and their activities.
K3	CO3	To discuss the role of recent developments of the modern banks in a globalised scenario.
K4	CO4	To analyze banking regulations and its features.

### Syllabus

#### Unit 1

Banking System in India – Structure of Indian Banking System – Private and Public Sector Bank - 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. (15 hrs)

#### Unit 2

Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions. (15 hrs)

#### Unit 3

Banker and Customer – Definition – Relationship between Banker and Customer – General Relationship and Special Relationship – *Types of Accounts*.

Lending – Principles of Sound Lending – Different Types of Lending. (16hrs)

#### Unit 4

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. (16 hrs)

#### Unit 5

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 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Gordon And Natarajan, (2017), Banking theory and practices. Himalaya Publishing House.

#### Books for Reference:

1.Tandon, M.L(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.

2.Varshney (2017),Banking Theory Law and Practices, New Delhi , Sultan Chand Ltd.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO412	<b>Title</b>	<b>Batch :</b>	2017-2020
		INDIRECT TAXATION	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

To impart basic knowledge about major Indirect Taxes.

### Course Outcomes (CO)

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

### Syllabus

#### Unit-1

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 hrs)

#### Unit-2

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 hrs)

#### Unit-3

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 hrs)

#### Unit-4

Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns. (13 hrs)

#### Unit-5

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 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment.

- Italics denotes self study topics

#### Books for Study:

Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.

*Simplified Approach to GST – A Ready Reference*.

#### Books for Reference:

1. Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.

2. Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.

3. RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.

4. Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO4A5	<b>Title</b>	<b>Batch :</b>	2018-2021
		STATISTICAL METHODS	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

To enable the students to gain an understanding of Statistical Techniques applicable to Business.

### Course Outcomes (CO)

K1	CO1	To remember the underlying theory of statistics.
K2	CO2	To understand overall process and particular steps in collecting, analyzing, interpreting and presenting results.
K3	CO3	To apply the appropriate statistical methods and in various data analysis problems.
K4	CO4	To interpret the results of Regression Analysis and Correlation Analysis for forecasting

### Syllabus

#### Unit 1

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 hrs)

#### Unit 2

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness. (13hrs)

#### Unit 3

Simple Correlation – Pearson's Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression. (13 hrs)

#### Unit 4

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 hrs)

#### Unit 5

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) (13 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Gupta.S.P (2017) 2<sup>nd</sup> Edition, Statistical Methods, New Delhi, Sultan Chand & Sons.

#### Books for Reference:

1.Bagavathi.R.S.N.Pallai (2017), 7<sup>th</sup> Edition, Practical Statistics, New Delhi, Sultan Chand & Sons & Company Ltd.

2.Kappor V.K (2017), 7<sup>th</sup> Edition, Statistics: Theory, Methods & Application, New Delhi, Sultan Chand and Sons.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low



Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO4N3	<b>Title</b>	<b>Batch :</b>	2018-20201
		INVESTMENT	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	MANAGEMENT	<b>Credits:</b>	2

### Course Objective

To introduce the students to the rudiments of Investment.

### Course Outcomes (CO)

K1	CO1	To recollect the financial instrument in market.
K2	CO2	To understand the key challenges in market for investment.
K3	CO3	To apply basic tools to make core investment management decisions.
K4	CO4	To analyze investments and manage portfolios.

### Syllabus

#### Unit 1

Investment – Financial and Economic – Meaning of Investment – Importance of Investment – Features of an Investment Programme. (3hrs)

#### Unit 2

Share Market – Primary Market – New Issues – Methods of Floating New Issues – Secondary Market – Functions of Stock Exchange. (3hrs)

#### Unit 3

Bonds – Types – Public Sector Bonds – Zero Bonds – Shares – Preference Shares and Equity Shares – Bonds and Right Shares. (3hrs)

#### Unit 4

Debentures – Non-Convertible, Partly Convertible, Fully Convertible Debentures. (3hrs)

#### Unit 5

Mutual Funds –Types – Advantages and Disadvantages – Net Asset Value –UTI and Other Mutual Funds. (3hrs)

**Total Contact hrs / Semester**

**(13 hours)**

Group discussions, Seminar and Assignment

**Books for Study:**

Preeti Singh (2017), Investment Management security Analysis and Portfolio Management, Fifth Edition, Himalaya Publishing House.

**Books for Reference:**

Gopalakrishnan .V (2017), Investment Management, S.Chand and sons, New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	H	M
<b>CO2</b>	H	S	S	H	M
<b>CO3</b>	H	H	S	H	H
<b>CO4</b>	H	S	H	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO4N4	<b>Title</b>	<b>Batch :</b>	2018-2021
		CONSUMER AFFAIRS	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1		<b>Credits:</b>	2

### Course Objective

To make the student understand the concept of Consumer Affairs

### Course Outcomes (CO)

K1	CO1	To recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs
K2	CO2	To get the idea of the complexities of Consumer Affairs
K3	CO3	To execute the knowledge and understanding of relevant concept in relation to Consumer Affairs
K4	CO4	To figure out how different ways to solve the consumer Affairs.

### Syllabus

#### Unit 1

Concept of consumer, Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process : ISO 10000 suite. (3 hrs)

#### Unit 2

Consumer rights and UN guidelines on consumer protection, Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction. (3 hrs)

#### Unit 3

Way of File a Complaint – Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injunction, Enforcement of order, Appeal, Frivolous and vexatious complaints; Offences and Penalties (2 hrs)

#### Unit 4

Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman. (2 hrs)

#### Unit 5

Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

(3hrs)

**Total Contact hrs / Semester**

**(13 hours)**

Group discussions, Seminar and Assignment

#### Books for Study:

Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2017) Consumer Affairs, Universities press.

#### Books for Reference:

1.G.Ganesana and M.Sumathy (2017) Globalization and Consumerism: Issues and Challenges, Regal Publications.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO513	<b>Title</b>	<b>Batch :</b>	2018-2021
		COST ACCOUNTING	<b>Semester</b>	V
<b>Hrs/Week:</b>	6		<b>Credits:</b>	04

### Course Objective

To expose the students to the aspects of Cost Accounting.

### Course Outcomes (CO)

K1	CO1	To keep in mind, the place and role of cost accounting in the modern economic environment.
K2	CO2	To understand the costing system, cost management system and budgeting system.
K3	CO3	To execute overheads problems in the allocations and apportionment.
K4	CO4	To analyze the common cost and revenues.

### Syllabus

#### Unit-1

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 hrs)

#### Unit-2

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage. (16 hrs)

#### Unit-3

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 hrs)

#### Unit-4

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain. (15 hrs)

#### Unit-5

Unit Costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

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

#### Books for Reference:

1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Chennai, Margham Publications.

2.Khan. M.Y and Jain. P.K,( 2017), Cost Accounting and Financial Management, 3<sup>rd</sup> Edition, New Delhi ,Tata MC Graw Hill Education Private Ltd.

#### Mapping

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

S- Strong; H-High; M-Medium; L-Low



Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO514	<b>Title</b>	<b>Batch :</b>	2018-2021
		AUDITING PRINCIPLES AND PRACTICE	<b>Semester</b>	V
<b>Hrs/Week:</b>	5		<b>Credits:</b>	03

### Course Objective

To expose the students to the principles and practice of auditing.

### Course Outcomes (CO)

K1	CO1	To keep in mind current auditing concepts, standards and acceptable practices.
K2	CO2	To comprehend preventative internal control measures.
K3	CO3	To implement the audit process from planning of audit to completion of audit.
K4	CO4	To interpret audit through computer assisted audit techniques

### Syllabus

#### Unit-1

Auditing – Origin – Definition – Objectives – *Types* – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation. (13 hrs)

#### Unit-2

Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – The Audit of Impersonal Ledger. (13 hrs)

#### Unit-3

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 hrs)

#### Unit-4

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 hrs)

#### Unit-5

Audit of Computerized Accounts - Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures – Audit Testing. 13hrs

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2017), A Hand Book of Practical Auditing, New Delhi, S.Chand & Co Ltd

#### Books for Reference:

1.De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.

2.Pradeep Kumar. (2017), Auditing Principles And Practices, New Delhi, Kalyani Publication.

#### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO515	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	COMMUNICATION	<b>Credits:</b>	03

### Course Objective

To develop the skill of writing business letters.

### Course Outcomes (CO)

K1	CO1	To remember the concept and business communication models.
K2	CO2	To understand the role of communication as an avenue for business.
K3	CO3	To deploy students understand how to write business correspondence and improve written communication
K4	CO4	To interpret the ability to communicate effectively.

### Syllabus

#### Unit-1

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 hrs)

#### Unit-2

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement. (13 hrs)

#### Unit-3

Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors' Explanation Letter – Reply to Debtors' Explanations. (13 hrs)

#### Unit-4

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 hrs)

## Unit-5

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 hrs)

**Total Contact hrs / Semester**

**65 hours**

Group discussions, Seminar , Assignment and Activity

- Italics denotes self study topics

### Books for Study:

Rajendra pal and Korlahalli. J.S.(2017),Essential of Business Communication, New Delhi, Sultan Chand And Sons.

### Books for Reference:

- 1.Ramesh, MS, and C.C. Pattanshetti,(2017) , Business Communication, New Delhi, S.Chand & Co.
- 2.Raghunathan N.S and Santhanam.B (2017), Business Communication, Margham Publication.

### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO516	<b>Title</b>	<b>Batch :</b>	2018-2021
		HUMAN RESOURCE MANAGEMENT	<b>Semester</b>	V
<b>Hrs/Week:</b>	5		<b>Credits:</b>	03

### Course Objective

To expose the students to the Human Resource Management.

### Course Outcomes (CO)

K1	CO1	To remember the importance of human resource management in organizations.
K2	CO2	To get the idea about training and development needed to the human resource.
K3	CO3	To identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.
K4	CO4	To analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.

### Syllabus

#### Unit-1

Human Resource Management- Meaning and Scope – Evolution of Human Resource Management - Human Resource Functions - Human Resource Planning - Importance –Factors governing Human Resource Planning. (13 hrs)

#### Unit-2

Recruitment – Factors Governing Recruitment - Recruitment Process - Sources of Recruitment - *Selection Process* – Tests – Interviews - Evaluation of Recruitment Methods. (13 hrs)

#### Unit-3

Performance Appraisal - *Objectives* - Appraisal Methods –Training and Development - Methods of Training. (13 hrs)



#### Unit-4

Motivation – Types - Theories of Motivation – Morale - Measures to improve Morale -Job Satisfaction. (13 hrs)

#### Unit-5

Wage - Objective- Factors influencing the wage policy- Essential of a good system of wage payment - Incentives- Financial and Non-financial incentives- Merits and Problems arising out of incentives.

Conflict Management- Types of Conflict- Stages of Conflict-Causes and Remedies of Conflict – Measures to Stimulate Conflicts. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Aswathappa.K.(2017),7<sup>th</sup> Edition, Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.

#### Books for Reference:

Subba Rao. P. (2017),4<sup>th</sup> Edition, Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House.

Tripathi.P.C.(2017) 7<sup>th</sup> Edition, Human Resource Development. New Delhi, Sultan Chand & Sons.

#### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durai Raju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO517	<b>Title</b>	<b>Batch :</b>	2018-2021
		INSTITUTIONAL TRAINING	<b>Semester</b>	V
<b>Hrs/Week:</b>			<b>Credits:</b>	03

### Course Objective

To gain the practical knowledge in the working environment.

### Course Outcomes (CO)

K1	CO1	To recollect and integrate classroom theory with workplace practice
K2	CO2	To understand the administrative functions and company culture
K3	CO3	To apply the academic and career goals
K4	CO4	To interpret the work done in industrial training and describing the experience.

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 student's performance and award the viva- voce marks.

Criteria	Marks
<b>External –Viva and Report Presentation</b>	<b>80</b>
<b>Internal - Institutional Training Report</b>	<b>20</b>
<b>Total</b>	<b>100</b>

### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	M	H
<b>CO2</b>	M	H	M	H	H
<b>CO3</b>	H	M	H	M	H
<b>CO4</b>	S	H	H	H	H

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO518	<b>Title</b>	<b>Batch :</b>	2018-2021
		COMMERCE PRACTICAL	<b>Semester</b>	V
<b>Hrs/Week:</b>	2		<b>Credits:</b>	01

### Course Objective

To provide basic exposure to various forms and materials associated with office management

### Course Outcomes (CO)

K1	CO1	To know the various forms used in office management.
K2	CO2	To compute the tax liability of Individuals.
K3	CO3	To apply theoretical knowledge into a Business Practice.
K4	CO4	To review various forms and Practices

### Syllabus

### LIST OF PRACTICAL

1. Report Writing – Sales Report
2. Letter to editor- Current Issues (26 hrs)
3. Computation of Tax Liability
4. Filling and Preparation of Saral form and Form 16
5. Inward Mail Register – Outward Mail Register
6. Preparation of Application Form for PAN Card
7. Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip, DD Challan
8. GST Registration form
9. Filling up of Share Application
10. Preparation of Employee History Card
11. Preparation of Pay Roll
12. Preparation of Pay Slip
13. Fixing Brand Name for six products with USP
14. Designing Office Layout
15. Filling of Insurance Proposal

**Total Contact hrs / Semester**

**(26 hours)**

## I Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination – Practical written exam	40
Record Note	10
<b>Total</b>	<b>50</b>

## II Question paper pattern ESE:

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

Part A - 1\*10= 10 ( Preparation of Saral and Form 16 and  
Acknowledgement Sheet (Income Tax problem))

Part B - 5\*6 = 30 (five out of Seven)

Record = 10

Max Marks : 50

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

## Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO519	<b>Title</b>	<b>Batch :</b>	2018-2021
		FINANCIAL MARKETS AND	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	SERVICES	<b>Credits:</b>	05

### Course Objective

To facilitate the students to acquire an depth knowledge in financial services

### Course Outcomes (CO)

K1	CO1	To remember the various financial products, services, and strategies offered by various institutions.
K2	CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.
K3	CO3	To analyze the structure of the financial markets.
K4	CO4	To apply the knowledge of various financial products.

### Syllabus

#### Unit-1

Financial System -Functions – Development of Financial System in India – Financial Markets- Classifications– *Financial Instruments*– Money Market – Features –Composition of Money Market- Features of Indian Money Market. (18 hrs)

#### Unit-2

Capital Market – Types – New Issues Market – Functions of New Issue Market – Methods of Issue – Secondary Market – Organisation and Functions of Stock Exchanges – Methods of Trading in a Stock Exchanges –Listings of Securities – Advantages of Listing – Procedures for Listing - OTCEI – NSE-SEBI-Functions of SEBI. (18 hrs)

#### Unit-3

Financial Services – Meaning – Feed Based Services – *Fund Based Services* – Credit Rating Agencies – Mutual Fund – Classification of Mutual Funds – Asset Securitization. (18 hrs)



#### Unit-4

Leasing and Hire Purchase – Housing Finance – Credit Cards– Venture Capital (18hrs)

#### Unit-5

Merchant Banking – Services of Merchant Banking– Progress of Merchant Banking in India – Factoring, Forfeiting and Bill Discounting – Benefits and Functions –Draw backs. (18hrs)

**Total Contact hrs / Semester (72 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya Publishing House.

#### Books for Reference:

1.Khan.M.Y.(2017) “Financial Services”,5<sup>th</sup> Edition New Delhi, Tata McGraw Hill Publishing Company Limited.

2.Santhanam. B.(2017), Financial Services, ,New Delhi, McGraw Hill Publishing Company Limited.

#### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO5S1	<b>Title</b>	<b>Batch :</b>	2018-2021
<b>Hrs/Week:</b>	1	SKILL BASED SUBJECT PAPER – I Elective– I : FUNDAMENTALS OF ENTREPRENEURSHIP	<b>Semester</b>	V
			<b>Credits:</b>	02

### Course Objective

To provide knowledge on Entrepreneurial skill.

### Course Outcomes (CO)

K1	CO1	To remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.
K2	CO2	To understand the effectiveness of different entrepreneurial strategies.
K3	CO3	To execute the entrepreneurial project and its essential elements.
K4	CO4	To analyze the elements of success of entrepreneurial ventures.

### Syllabus

#### Unit-1

Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager. (3 hrs)

#### Unit-2

Barriers to Entrepreneurship – Need for Entrepreneurship training – Concepts of training program – EDP in India – Phases of EDP. (3 hrs)

#### Unit-3

Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Organisation (SIDO) – District Industries Centers (DIC) – Small Industries Development Corporation (SIDCO). (3hrs)

#### Unit-4

Sources of Finance – Own Fund – Lease – Venture Capital. (2 hrs)

## Unit-5

Institutional Finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.

(2hrs)

**Total Contact hrs / Semester**

**(13 hours)**

Group discussions, Seminar and Assignment

### Books for Study:

S Khanka (2017) Entrepreneurship Development ,New Delhi, S Chand & Co.

### Books for Reference:

1.Gupta CB & Khanka SS(2017), Entrepreneurship & Small Business Management, New Delhi ,Sultan Chand & Sons.

2.Robert D Hisrich, Michael P Peters and Dean A Shepherd(2017) Entrepreneurship, Boston ,McGraw-Hill/Irwin.

### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.Com	<b>Programme Title :</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	18UCO5S2	<b>Title</b>	<b>Batch :</b>	2018-2021
		SKILL BASED SUBJECT PAPER	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	– I	<b>Credits:</b>	02
		Elective – II : ADVERTISEMENT AND SALES PROMOTION		

### Course Objective

To provide knowledge on Advertising and sales promotion.

### Course Outcomes (CO)

K1	CO1	To keep in mind the communication objectives behind advertisement and promotion.
K2	CO2	To point out the advertising and promotion strategies and tactics utilized by communicating agencies.
K3	CO3	To implement skills in selecting and integrating element to create effective communication campaigns.
K4	CO4	To analyze current and past advertising and promotion campaigns.

### Syllabus

#### Unit-1

Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media. (3 hrs)

#### Unit-2

Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout. (3 hrs)

#### Unit-3

Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production - Radio Production. (3hrs)

#### Unit-4

Advertising Campaign - Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods. (2 hrs)

#### Unit-5

Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service. (2hrs)

**Total Contact hrs / Semester (13 hours)**

Group discussions, Seminar, Activity and Assignment

#### Books for Study:

Pillai. R.S.N & Bagavathi(2017), Modern Marketing Principles and Practices. New Delhi: S. Chand & Co Pvt. Ltd.,

#### Books for Reference:

- 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.

#### Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING</b>	
<b>Course Code:</b>	<b>18UCO620</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		MANAGEMENT ACCOUNTING	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To enlighten the students on the different concepts of management accounting

### Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand the preparation of various types of budgets.
K3	CO3	To apply the idea and practices of budgeting in a business decisions.
K4	CO4	To analyze the financial data with the help of ratios.

### Syllabus

#### Unit-1

Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting. (16 hrs)

#### Unit-2

Ratio Analysis – Meaning – *Uses* – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements. (16 hrs)

#### Unit-3

Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03). (15 hrs)

#### Unit-4

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements. (15 hrs)



## Unit-5

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only) (15 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

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

### Books for Reference:

1. Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi , Kalyani Publishers.

2. Dr. Maheswari.S.N. (2017),Cost and Management Accounting”, 14<sup>th</sup> edition, New Delhi, Sultan Chand & Sons.

### Mapping

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

**S-Strong; H-High; M-Medium; L-Low**

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>18UCO621</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		E-COMMERCE AND	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	INFORMATION SECURITY	<b>Credits:</b>	4

### Course Objective

To enable the students to acquire knowledge on electronic commerce.

### Course Outcomes (CO)

K1	CO1	To keep in mind the foundations and importance of e-commerce.
K2	CO2	To understand E-Commerce platforms.
K3	CO3	To deploy the legal issues and privacy in e-commerce.
K4	CO4	To analyze and discuss e-commerce issues.

### Syllabus

#### Unit-1

Introduction to E-Commerce –Features- Objectives-Types of E-Commerce-Advantages and Disadvantages-Business Models of E-Commerce – B2B – B2C – C2B – C2C – B2E- G2B. (13 hrs)

#### Unit-2

Mobile Commerce- Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems (13hrs)

#### Unit-3

Electronic payment system– Introduction- Token based E-payment- Credit cards as E-payment- Mobile payment- E-cash and E-Cheque (13 hrs)

#### Unit-4

Components Of Communications System – Transmission Media- Protocol Definition – Introduction To TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial Of Service, Elevation Of Privilege. (13 hrs)

## Unit-5

Authentication – Password Management – E-Commerce Security- Windows Security- Network Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic- Steganography. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

Dr.Rayudu.C.S, (2017), E-commerce and E-Business, Himalaya publishing house, New Delhi

### Books for Reference:

1. Ravi Kalakota and Andrew .B Whiston(2017), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd.
2. Bharat Bhasker,(2017), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>18UCO622</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		CASE ANALYSIS	<b>Semester</b>	VI
<b>Hrs/Week:</b>	4		<b>Credits:</b>	2

### Course Objective

To enable the students develop their analytical skills, problem solving abilities and decision making strategies.

### Course Outcomes (CO)

K1	CO1	To remember the depth knowledge about the study subject condition.
K2	CO2	To understand alternative course of action to develop creative solution by group discussion.
K3	CO3	To apply insight and understanding of issues and difficulties in computational modeling through case study.
K4	CO4	To analyse strategies to set objectives for solving cases.

### Syllabus

#### Unit-1

Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-*Role of Case Analysis*

(11 hrs)

#### Unit-2

Case Studies in Marketing Management -Concept of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management

(11 hrs)

#### Unit-3

Case Studies in Human Resources Management -Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.

(10 hrs)

#### Unit-4

Case Studies in Financial Management -Working Capital-Dividend Policies-Capital Structure-Budgeting.

(10 hrs)

## Unit-5

Case Studies in Costing-Production and Material Management -Production Techniques – Material Management – Cost Management - Case studies related to Transport Management (10 hrs)

**Total Contact hrs / Semester**

**52 hours**

Group discussions, Seminar , Assignment., Brain storming, Activity and Case study

- Italics denotes self study topics

### Material:

Case Analysis compiled by Dr.P.MaruthuPandian,Associate professor and Head(Rtd) , Department of Commerce, NGM College, Pollachi

### Books for Reference:

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
<b>End Semester Examination</b>	<b>30</b>
<b>Internal Assessment</b> (Case Analysis Record )	<b>20</b>
<b>Total</b>	<b>50</b>

### 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.

## Mapping

CO \ PSO	PSO				
	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	S	H	H
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	S	H	S	M	H
<b>CO4</b>	M	H	H	H	M

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING</b>	
<b>Course Code:</b>	<b>18UCO623</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		PROGRAMMING LAB- ACCOUNTING PACKAGE	<b>Semester</b>	VI
<b>Hrs/Week:</b>	2		<b>Credits:</b>	1

### Course Objective

To create practical knowledge in accounting aspect

### Course Outcomes (CO)

K1	CO1	To understand the basic accounting concepts.
K2	CO2	To get the idea about tally accounting software from the business perspective.
K3	CO3	To apply the basic rules and tricks to drill the transaction.
K4	CO4	To analyze the applications of technology in accounting.

### Syllabus

<b>Excises</b>	<b>Content</b>	<b>Hrs</b>
	<b>LIST OF PROGRAMMES</b>	
1.	Company Creation and Alteration	<b>26</b>
2.	Creating and Displaying Ledger.	
3.	Voucher Entries, Voucher Alteration and Deletion.	
4.	Preparation of Trial Balance.	
5.	Inventory Information- Stock Summary.	
6.	Inventory Information- Godown creation, Alteration and Godown summary	
7.	Final Accounts without Adjustments.	
8.	Final Accounts with Adjustments.	
9.	Ratio Analysis/ Cash Flow/ Fund Flow Statement	
10.	Bank- Reconciliation Statements.	
11.	Cost Center and Cost Categories	
12.	Bill wise Statement	
13.	Tax Accounting - GST	
	<b>Total Contact hrs/Semester</b>	<b>26</b>

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### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	S	H	H	M
<b>CO3</b>	M	H	M	H	M
<b>CO4</b>	S	S	S	S	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:



<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING</b>	
<b>Course Code:</b>	<b>18UCO624</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		INSURANCE AND RISK	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	MANAGEMENT	<b>Credits:</b>	5

### Course Objective

To expose the students to practical knowledge of Insurance

### Course Outcomes (CO)

K1	CO1	To remember the risk and insurance issues relating to individuals and families.
K2	CO2	To understand, compare, analyze and synthesize the principal rules and theories relating to insurance.
K3	CO3	To implement detailed and comprehensive knowledge of various types of insurance policies
K4	CO4	To analyze the various sources of risk affecting local, regional and global level.

### Syllabus

#### Unit-1

Contract of Insurance – Meaning – Definition –Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance –*Different Types of Insurance Contract* (13 hrs)

#### Unit-2

Risk- Sources of Risk – Perils and Physical Hazard-Factors Relating to Physical Hazard-Sources of Risk Information – Risk Management. (13 hrs)

#### Unit-3

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 hrs)

#### Unit-4

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- Burglary Insurance (13 hrs)

#### Unit-5

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 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

Periyasamy. P. (2017), Principle and Practices of Insurance, Chennai, Himalayan Publishing House

#### Books for Reference:

- 1.Mishra. M.N ,(2017), Principles and Practice of Insurance. New Delhi, S.Chand& Co.
- 2.Premavathy.N,(2017),Principles and Practice of Insurance , Chennai, SriVishnuPulicaiton.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING</b>	
<b>Course Code:</b>	<b>18UCO625</b>	<b>Title</b>	<b>Batch :</b>	201-2021
		FINANCIAL MANAGEMENT	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6		<b>Credits:</b>	5

### Course Objective

.To enlighten the students on the concepts of Financial Management

### Course Outcomes (CO)

K1	CO1	To remember the concepts and tools of finance.
K2	CO2	To understand the importance of working capital and capital budgeting techniques.
K3	CO3	To apply techniques to project financial statements for forecasting long-term financial needs.
K4	CO4	To evaluate capital investment decisions and financial policies to business valuation.

### Syllabus

#### Unit-1

Scope and functions of Finance-*Role of Financial Manager*-Goals of Financial Management-  
Functions of Controller and Treasurers in India (16 hrs)

#### Unit-2

Cost of Capital-Significance-Concepts of Cost of Capital-Cost of Debt, Preference, Equity and  
Retained Earnings-Weighted Average Cost of Capital (Simple Problems Only) (16 hrs)

#### Unit-3

Capital Structure-Concept-Capital Structure Theories: Net Income Theory, Net Operating  
Income Theory-Determinants of Optimal Capital Structure (Simple Problems Only) (15 hrs)

#### Unit-4

Standard Costing - Management of Accounts Receivable, Inventory and Cash-*Financing of  
Working Capital*- Capital Budgeting Decisions-Techniques. Standard Costing (Simple Problems Only)  
(15 hrs)

## Unit-5

Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy (15 hrs)

**Total Contact hrs / Semester (78 hours)**

NOTE: Distribution of Marks: Theory 60 % and problem 40%

Group discussions, Seminar and Assignment

- Italics denotes self study topics

### Books for Study:

ShashiK.Gupta and R.K.Sharma(2017). Financial Management, New Delhi, Kalyani Publishers.

### Books for Reference:

1.Khan.M.Y. andP.K.Jain(2017). Financial Management, 6<sup>th</sup> Edition, New Delhi,TataMcGrawHill Publishing Company Ltd.

2. Prasanna Chandra, (2017), Financial Management-Theory and Practice, New Delhi,Tata McGraw Hill Publishing Company Ltd.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING</b>	
<b>Course Code:</b>	<b>18UCO6S3</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		SKILL BASED SUBJECT PAPER	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	II Elective – I : PROJECT MANAGEMENT	<b>Credits:</b>	2

### Course Objective

To provide knowledge about project management

### Course Outcomes (CO)

K1	CO1	To recollect the knowledge and confidence to manage a project from beginning to end.
K2	CO2	To understand the various institutions available for assisting the project management
K3	CO3	To apply managerial skill in the different stages involved in project planning.
K4	CO4	To evaluate progress taking account of budget, expenditure and risk management

### Syllabus

#### Unit-1

Project – Meaning – Project Identification – Selection – Network Planning Techniques – PERT - CPM. (3 hrs)

#### Unit-2

Project Formulation - Significance – Stages in Project Formulation – Feasibility Analysis – Project Report. (3 hrs)

#### Unit-3

Project Appraisal – Methods – Payback Period – Average Rate of Return – Discounted Cash Flow Techniques. (3 hrs)

#### Unit-4

Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory (2 hrs)

## Unit-5

Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions. (2 hrs)

**Total Contact hrs / Semester (13 hours)**

Group discussions, Seminar and Assignment

### Books for Study:

SS Khanka (2017) Entrepreneurship Development ,New Delhi, S Chand & Co.

### Books for Reference:

1. Gupta CB & Khanka SS(2017), Entrepreneurship & Small Business Management, Sultan Chand & Sons , New Delhi.

2.Robert D Hisrich; Michael P Peters; Dean A Shepherd(2017) Entrepreneurship, Boston,McGraw-Hill/Irwin

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.COM</b>	<b>Programme Title :</b>	<b>B.Com (AIDED and SELF FINANCING)</b>	
<b>Course Code:</b>	<b>18UCO6S4</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		SKILL BASED SUBJECT PAPER	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	II Elective - II : ONLINE COURSE	<b>Credits:</b>	2

### Course Objective

To enlighten the students on the concept of

### Course Outcomes (CO)

K1	CO1	To remember the main concepts
K2	CO2	To get the idea of
K3	CO3	To apply the knowledge
K4	CO4	To analyze

### Syllabus

#### Unit-1

(3hrs)

#### Unit-2

(3 hrs)

#### Unit-3

(3 hrs)

#### Unit-4

(3 hrs)

#### Unit-5

(3 hrs.)

**Total Contact hrs / Semester**

**13 hours**



Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Books for Study:**

PandurangaRao. D(2017), Problems of Urban transport in India, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

Ajit, V. Karnik. (2017) Energy in Indian Transport-The emerging scenario, New Delhi ,Sultan Chand & Sons

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	S	M	M
<b>CO2</b>	H	S	S	S	S
<b>CO3</b>	S	S	H	H	S
<b>CO4</b>	S	H	M	S	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	<b>B.Sc MATHS(S.F)</b>	<b>Programme Title :</b>	Bachelor of Commerce	
<b>Course Code:</b>	<b>18UMA3A3</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		FINANCIAL ACCOUNTING	<b>Semester</b>	III
<b>Hrs/Week:</b>	06		<b>Credits:</b>	03

### Course Objective

To introduce the students to the basics of Financial Accounting.

### Course Outcomes (CO)

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

### Syllabus

#### Unit 1

Accounting-Definition-*Concepts*-Conventions-Journal –Ledger- Preparation of Trial Balance - Subsidiary Books. (16 hrs)

#### Unit 2

Final Accounts of Sole Trader with Simple Adjustments. (16 hrs)

#### Unit 3

Single Entry- Meaning and *Salient features*- Statement of Affairs Method- Conversion Method. (15 hrs)

**Unit 4**

Branch Accounts- Dependent Branch- Stock and Debtors system. (15 hrs)

**Unit 5**

Depreciation Accounting- Straight Line and Diminishing Balance Method (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment
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- Italics denotes self study topics

**Text Book**

Reddy. T.S and Moorthy, (2017), Financial Accounting, Chennai, Margham Publications.

**Books for Reference**

1.Gupta. R.L And Radha. M. (2017), Advanced Accountancy, New Delhi , Sultan Chand and Sons

2.B.S.Raman, Financial Accounting,(2017), Mangalore, United Publisher.

**Mark Distribution:** 20% Theory and 80% Problems

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	M	H	M	S	M
<b>CO4</b>	H	S	H	H	M

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durai Raju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.SC MATHS</b>	<b>Programme Title :</b>	<b>MATHEMATICS</b>	
<b>Course Code:</b>	<b>18UMA3A4</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		PROGRAMMING LAB- ACCOUNTING PACKAGE	<b>Semester</b>	III
<b>Hrs/Week:</b>	2		<b>Credits:</b>	2

### Course Objective

To impart practical knowledge in accounting package.

### Course Outcomes (CO)

K1	CO1	To understand the basic accounting concepts.
K2	CO2	To get the idea about tally accounting software from the business perspective.
K3	CO3	To apply the basic rules and tricks to drill the transaction.
K4	CO4	To analyze the application of technology in accounting.

### Syllabus

#### LIST OF PROGRAMMES

1. Company Creation and Alteration (26 hrs)
2. Creating and Displaying Ledger.
3. Voucher Entries, Voucher Alteration and Deletion
4. Preparation of Trial Balance.
5. Inventory Information- Stock Summary.
6. Inventory Information- Godown creation, Alteration and Godown summary
7. Final Accounts without Adjustments.
8. Final Accounts with Adjustments.
9. Ratio Analysis/ Cash Flow/ Fund Flow Statement
10. Bank- Reconciliation Statements.
11. Cost Center and Cost Categories
12. Bill wise statement.
13. Tax accounting –GST

**Total Contact hrs / Semester**

**(26 hours)**

PowerPoint, Group discussions, Seminar , Assignment
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### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Dr.M.Durairaju)</b>  Signature:	Name: <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	<b>B.Sc MATHS(S.F)</b>	<b>Programme Title :</b>	Bachelor of Commerce	
<b>Course Code: 18UMA4A5</b>	<b>18UMA3A3</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		COST AND MANAGEMENT	<b>Semester</b>	IV
<b>Hrs/Week:</b>	06	ACCOUNTING	<b>Credits:</b>	03

### Course Objective

To expose the students to the aspects of Cost and Management Accounting.

### Course Outcomes (CO)

K1	CO1	To keep in mind, the place and role of cost accounting in the modern economic environment.
K2	CO2	To understand the costing system, cost management system and budgeting system.
K3	CO3	To execute overheads problems in the allocations and apportionment.
K4	CO4	To analyze the common cost and revenues.

### Syllabus

#### Unit 1

Cost Accounting – Definition – *Objectives* – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost - Cost Sheet: Meaning – Advantages – Preparation of Cost Sheet

(15 hrs)

#### Unit 2

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.

(16 hrs)

#### Unit 3

Management Accounting: Meaning – Definition – *Nature and Scope* – Advantages and Disadvantages.

(16 hrs)

#### Unit 4

Fund Flow Analysis and Cash Flow Analysis Format (simple problems only) (15 hrs)

#### Unit 5

Ratio of Financial Statement (simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (Simple problems) (15 hrs)

**Total Contact hrs / Semester (78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

#### Books for Study:

T.S.Reddy And Y.Hari Prasad Reddy(2014), Cost Accounting, Chennai, Margham publications.

#### Books for Reference

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.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low



Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	B.SC Maths (SF)	<b>Programme Title :</b>	Bachelor of Mathematics	
<b>Course Code:</b>	<b>18UMA4A6</b>	<b>Title</b>	<b>Batch :</b>	2018-2021
		COMMERCE PRACTICAL	<b>Semester</b>	IV
<b>Hrs/Week:</b>	2		<b>Credits:</b>	02

### Course Objective

To provide basic exposure to various forms and materials associated with office management

### Course Outcomes (CO)

K1	CO1	To recollect the various forms used in office management.
K2	CO2	To understand the computation of tax liability.
K3	CO3	To apply theoretical knowledge into a practical knowledge.
K4	CO4	To analyses strategies to set objectives for filling various forms.

### Syllabus

#### LIST OF PRACTICAL

1. Report Writing – Sales Report (26 hrs)
2. Letter to editor- Current Issues
3. Computation of Tax Liability
4. Filling and Preparation of Saral form and Form 16
5. Inward Mail Register – Outward Mail Register
6. Preparation of Application Form for PAN Card
7. Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip, DD Challan
8. GST Registration Form
9. Filling up of Share Application
10. Preparation of Employee History Card
11. Preparation of Pay Roll
12. Preparation of Pay Slip
13. Fixing Brand Name for six products with USP
14. Designing Office Layout
15. Filling of Insurance Proposal

**Total Contact hrs / Semester**

**26 hours**

## I Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	30
Internal Assessment (Record Note)	20
<b>Total</b>	<b>50</b>

## II Question paper pattern ESE:

4. Separate written examination is conducted for Commerce Practical
5. Duration of examination 3 hours
6. Pattern of Questions
  - Part A - 1\*10=10 ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))
  - Part B - 5\*8 =40 (five out of Seven)
  - Record =10
  - Max Marks : 60

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

7. Maximum marks obtained by the students, reduced to 30 marks.
  8. Internal Mark- 20 (Record =5, Model Practical = 15)
- .....

## Mapping

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

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name:  <b>Dr.P.Bruntha</b>  Signature:	Name:  <b>(Dr.M.Durairaju)</b>  Signature:	Name:  <b>(Dr.R.Muthu kumaran)</b>  Signature:

<b>Programme code:</b>	BCA	<b>Programme Title :</b>	Bachelor of Computer Applications	
<b>Course Code:</b>	18UBC3A3	<b>Title</b>	<b>Batch :</b>	2018-2021
		ACCOUNTANCY FOR	<b>Semester</b>	III
<b>Hrs/Week:</b>	04	DECISION MAKING	<b>Credits:</b>	04

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes (CO)

K1	CO1	To recollect the knowledge of accounting theory based on conceptual framework of accounting.
K2	CO2	To enable students to understand the concept of accounting.
K3	CO3	To execute the knowledge going in accounting for decision making.
K4	CO4	To analyze and interpret accounting related transactions in accordance with accounting theory.

### Syllabus

#### Unit-1

Financial Accounting – Meaning - Definition– Concepts – Conventions – Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance. (10 hrs)

#### Unit-2

Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Preparation of Final Accounts with Simple Adjustments. (12 hrs)

#### Unit-3

Cost Accounting – *Elements of Cost* – Cost Sheet –Stock Valuation – FIFO - LIFO - Simple Average Method . (10 hrs)

#### Unit-4

Management Accounting – Meaning - Definition – Objectives of Management Accounting - Budgetary Control – Cash Budget – Flexible Budget. (10 hrs)

## Unit-5

Ratio Analysis – Meaning - *Significance of Ratio Analysis* -Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio. (10 hrs)

**Total Contact hrs / Semester (52 hours)**

Group discussion, Seminars and Assignment

- Italics denotes self study topics

### Books for Study:

Shukla. M.C And Grewal. T.S And Gupta. S.L.(2017), Advanced Accountancy, New Delhi, S.Chand And Co.

### Books for Reference:

Jain. S.P and Narang. K.L. ,Cost Accounting (2017), New Delhi, Kalyan Publishers.

Sharma. K, Sasi.K.Gupta. (2017), Management Accounting, New Delhi, Kalyani Publishers.

### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	BSC	<b>Programme Title :</b>	COMPUTER SCIENCE	
<b>Course Code:</b>	18UCE4A3	<b>Title</b>	<b>Batch :</b>	2018-2021
<b>Hrs/Week:</b>	04	ACCOUNTANCY FOR DECISION MAKING	<b>Semester</b>	IV
			<b>Credits:</b>	04

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes (CO)

K1	CO1	To provide the knowledge of accounting theory based on conceptual framework of accounting.
K2	CO2	To enable students to understand the concept of accounting.
K3	CO3	To impart knowledge accounting in decision making.
K4	CO4	To analyze and interpret accounting related transactions in accordance with accounting theory.

### Syllabus

#### Unit-1

Financial Accounting – Meaning - Definition– Concepts – Conventions – Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance. (13 hrs)

#### Unit-2

Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Preparation of Final Accounts with Simple Adjustments. (13 hrs)

#### Unit-3

Cost Accounting – *Elements of Cost* – Cost Sheet –Stock Valuation – FIFO - LIFO - Simple Average Method . (13 hrs)

#### Unit-4

Management Accounting – Meaning - Definition – *Objectives of Management Accounting* -  
Budgetary Control – Cash Budget – Flexible Budget (13 hrs)

#### Unit-5

Ratio Analysis – Meaning - Significance of Ratio Analysis -Types – Liquidity Ratio –  
Profitability Ratio – Solvency Ratio.  
(13 hrs)

**Total Contact hrs / Semester (65 hours)**

Group discussion, Seminars and Assignment

- Italics denotes self study topics

#### Books for Study:

Shukla. M.C And Grewal. T.S And Gupta. S.L.(2017), Advanced Accountancy, New Delhi, S.Chand And Co.

#### Books for Reference:

Jain. S.P and Narang. K.L. ,Cost Accounting (2017), New Delhi, Kalyan Publishers.

Sharma. K, Sasi.K.Gupta. (2017), Management Accounting, New Delhi, Kalyani Publishers.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low



Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:  Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

<b>Programme code:</b>	BA	<b>Programme Title :</b>	Bachelor of Economics	
<b>Course Code:</b>	18UCO1A1	<b>Title</b>	<b>Batch :</b>	2018-2021
		BUSINESS ACCOUNTING	<b>Semester</b>	I
<b>Hrs/Week:</b>	05		<b>Credits:</b>	05

### Course Objective

To Introduce the students to basics of Accounting Techniques.

### Course Outcomes (CO)

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

### Syllabus

#### Unit-1

Accounting- Definition- Concepts-Conventions- Journal- Ledger-Preparation of Trial Balance. (13 hrs)

#### Unit-2

Preparation of Final Accounts of a Sole Trader (with Simple adjustments). (13 hrs)

#### Unit-3

Depreciation- Meaning- Definition- *Causes*, Methods of Depreciation-Straight Line Mod-  
Written Down Value Method. (13 hrs)

#### Unit-4

Cost Accounting- Definition-Objectives-*Advantages and Disadvantages*-Element of Cost-Cost Sheet. (13 hrs)

#### Unit-5

Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget-Flexible Budget. (13 hrs)

**Total Contact hrs / Semester (65hours)**

Group discussion, Seminars and Assignment

- Italics denotes self study topics

#### Books for Study:

Reddy.T.S and Murthy.A,(2012), Financial Accounting, Chennai, Margham Publications.

#### Books for Reference:

Jain. S.P and Narang. K.L.(2011), Advanced Accounting, New Delhi, Kalyan Publishers.

Gupta.R.L and Radha.M, (2012), Advanced Accounting. New Delhi ,Sultan Chand & Sons,.

#### Mapping

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

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: HARISHANKAR Signature:	Name: <b>Dr.P.Bruntha</b> Signature:	Name: <b>(Dr.M.Durairaju)</b> Signature:	Name: <b>(Dr.R.Muthu kumaran)</b> Signature:

