

# Department of Commerce

## Vision

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.

## Program Educational Objectives

<b>PEO1</b>	To provide conceptual knowledge and application skills in commerce domain
<b>PEO2</b>	To facilitate students with skills and abilities to be competent, creative and highly valued professionals in industry, academia, or government
<b>PEO3</b>	To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.
<b>PEO4</b>	To prove the proficiency with the ability to engage exams like CA, CS and CMA
<b>PEO5</b>	To adopt a rapidly changing environment with learned and applied new skills become socially responsible and value driven citizens, committed to sustainable development.

## Program Outcomes

On successful completion of the programme, the students would be able to

<b>PO1</b>	<b>Disciplinary knowledge:</b> Enhance their qualification in Commerce and the related areas like accounting, Auditing, taxation, management, economics, finance, marketing, human resource management and business communication.
<b>PO2</b>	<b>Professional skills:</b> Inculcate the students to nurture their skills in personal, interpersonal, intellectual and other skills to develop their professional career and growth to join either corporate sector, public sector, government organizations as entry level executives or pursue higher studies in commerce, management, economics, law and professional courses like CA,ICMA,CS.
<b>PO3</b>	<b>Analytical reasoning:</b> Analyze the financial statements and find out necessary data for solving business problems and managerial decision making.
<b>PO4</b>	<b>Leadership readiness/qualities:</b> Build a good inter-personal relationship while working with other firms and exhibit leadership qualities in their future endeavors.
<b>PO5</b>	<b>Information/Digital literacy:</b> Work in digitalized environment.
<b>PO6</b>	<b>Application skills:</b> Face the modern-day challenges in commerce and business.
<b>PO7</b>	<b>Life-long learning:</b> Develop the self-confidence and attitude for lifelong learning.
<b>PO8</b>	<b>Values for life and character building:</b> Prepare to be competent and socially responsible citizens of India.

## Program Specific Outcomes

<b>PSO - 01</b>	To Enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
<b>PSO - 02</b>	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

## Mapping

PEOs / POs/PSOs	PEO 1	PEO2	PEO3	PEO4	PEO5
<b>PO1</b>	H	M	H	M	M
<b>PO2</b>	H	H	M	H	M
<b>PO3</b>	H	M	H	M	M
<b>PO4</b>	H	H	H	M	H
<b>PO5</b>	M	H	M	M	M
<b>PO6</b>	H	H	M	M	M
<b>PO7</b>	H	H	H	M	H
<b>PO8</b>	H	H	H	M	H
<b>PSO1</b>	H	H	H	H	M
<b>PSO2</b>	H	H	H	M	M

H- High; M-Medium; L-Low

### List of Part V Subjects to be included in Semester I, II, III & IV

S. No	Subject Code	Subjects
1	22 UNC 401	NCC
2	22 UNS 402	NSS
3	22 USG 403	Sports and Games
4	22 URO 404	Rotract Club
5	22 URR 405	Red Ribbon Club
6	22 UYR 406	Youth Red Cross
7	22 UCA 407	Consumer Awareness Club
8	22 UED 408	Entrepreneurship Development Cell
9	22 UCR 409	Center for Rural Development
10	22 USS 410	Student Guild of Service
11	22 UGS 411	Green Society
12	22 UEO 412	Equal Opportunity Cell
13	22 UFA 413	Fine Arts Club
14	22 UAM 414	Arutchelvar Students Thinkers Forum
15	22 USV 415	Swami Vivekanandar Students Thinkers Forum

**N.G.M College - Curriculum Development Cell**  
**Scheme of Examination For 2022 -2023**  
**Choice Based Credit System & OBES**

**For Part I and Part II in First & Second Semesters Only**

**SEMESTER – I**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL101 /	Tamil Paper - I /	6	-	-	3	50	50	100	3
	22UHN101 /	Hindi Paper - I /	6	-	-					
	22UFR101	French Paper – I	6	-	-					
II	22UEN101	Communication Skills - I (Level I)	5	-	-	3	50	50	100	3
	22UEN102	Communication Skills - I (Level II)	5	-	-					
III	22UCO101	Core - I : Financial Accounting	6			3	50	50	100	4
	22UCO102	Core - II : Banking and Insurance	6			3	50	50	100	3
	22 UCO1A1	Allied - I : Business Economics	5			3	50	50	100	5
IV	22UHR101	Human Rights	1	-	-	2	-	50	50	2
	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	22CFE101	Fluency in English – I	-	-	-	-	-	-	-	
		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								Grade
<b>Total</b>			<b>30</b>			<b>-</b>	<b>275</b>	<b>325</b>	<b>600</b>	<b>21</b>

## SEMESTER – II

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL202 / 22UHN202 / 22UFR202	Tamil Paper - II /	6	-	-	3	50	50	100	3
		Hindi Paper - II /	6	-	-					
		French Paper – II	6	-	-					
II	22UEN202	Communication Skills - II (Level I)	5	-	-	3	50	50	100	3
	21UEN203	Communication Skills - II (Level II)	5	-	-					
III	22UCO203	Core - III : Higher Financial Accounting	6			3	50	50	100	4
	22UCO204	Core - IV :Commercial Law	5			3	50	50	100	3
	22UC02A2	Allied - II : Business Application Software and Internet	3			3	50	50	100	3
	22UCO2A3	Allied Lab - I : Programming Lab in Business Application Software and Internet	2			3	25	25	50	2
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	22CFE202	Fluency in English – II	-	-	-	-	-	-	-	
	22CMM201	Manaiyiyal Mahathuvam – I	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB201	Uzhavu Bharatham– I	(1)	-	-	2	-	(50)	-	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								Grade
<b>Total</b>			<b>30</b>			<b>-</b>	<b>300</b>	<b>350</b>	<b>650</b>	<b>21</b>

### SEMESTER –III

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO305	Core - V : Corporate Accounting	6			3	50	50	100	4
	22UCO306	Core - VI : Income Tax	6			3	50	50	100	4
	22UCO307	Core - VII : Company Law and Secretarial Practice	5			3	50	50	100	4
	22UCO308	Core - VIII : Principles of Management	5			3	50	50	100	3
	22UCO3A4	Allied - III : Business Mathematics	6			3	50	50	100	5
IV	22UCO3N1 / 22UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	-	-	
EC	22CFE303	Fluency in English-III	-	-	-	-	-	-	-	
	22CMM301	Manaiyiyal Mahathuvam – II	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB301	Uzhavu Bharatham– II	(1)	-	-	2	-	(50)	(50)	Grade
<b>Total</b>			<b>30</b>			<b>-</b>	<b>275</b>	<b>325</b>	<b>600</b>	<b>23</b>

### SEMESTER – IV

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO409	Core - IX : Higher Corporate Accounting	6			3	50	50	100	4
	22UCO410	Core - X : Human Resource Management	5			3	50	50	100	3
	22UCO411	Core - XI : Indirect Taxation	5			3	50	50	100	3
	22UCO4E1 22UCO4E2	Core Elective -1 Financial services/ Core Elective -1 Modern Marketing	6			3	50	50	100	5
	22UCO4A5	Allied - IV : Statistical Methods	6			3	50	50	100	5
IV	22UCO4N1 / 22UCO4N2	Non Major Elective – Consumer Affairs/ Fundamentals of Marketing	1	-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	50	50	1
EC	22CFE404	Fluency in English – IV	-	-	-	-	-	-	-	
	22CMM401	Manaiyiyal Mahathuvam – III	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB401	Uzhavu Bharatham – III	(1)	-	-	2	-	(50)	(50)	Grade
<b>Total</b>			<b>30</b>			<b>-</b>	<b>275</b>	<b>375</b>	<b>650</b>	<b>24</b>

**SEMESTER- V**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO512	Core - XII : Cost Accounting	6			3	50	50	100	4
	22UCO513	Core –XIII : Auditing Principles and Practice	5			3	50	50	100	4
	22UCO514	<b>Core - XIV : Skill Enhanced Course</b> Business Communication and Commerce Practical	4			3	50	50	100	3
	22UCO515	Core - XV : Introduction to Industry 4.0	5			3	50	50	100	4
	22UCO516	<b>Core - XVI : Internship</b>	-				50	50	100	3
	22UCO5E3 / 22UCO5E4	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing	6			3	50	50	100	5
	22UCO5AL	<b>Advanced Learner Course - I - (Optional)</b> - Self Study : Introduction to Foreign Trade					(50)	(50)	(100)	(3**)
IV	22UCO5S1 / 22UCO5S2	<b>Skill Based Elective - I :</b> Intellectual Property Rights / Advertisement and Sales Promotion	3 Hours			2	25	25	50	3
	22HEC505	Human Excellence - National Values & SKY Yoga Practice -V	1	-	-	2	25	25	50	1
EC	22CFE505	Fluency in English – V	-	-	-	-	-	-	-	
	22CSD501	Soft Skills Development – I	-	-	-	-	-	-	-	Grade
	22GKL501	General Awareness - Self Study	SS			2	-	(50)	(50)	Grade
	22UCO5VA	Department Specific Value Added Course : Tally ERP 9 with GST Practitioner	(45hrs)							(3*)
<b>Total</b>			<b>30</b>			<b>-</b>	<b>350</b>	<b>350</b>	<b>700</b>	<b>27</b>

\*\*Credits – Based on course content, maximum of 4, \*Extra credits



## SEMESTER –VI

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO617	Core - XVII : Management Accounting	6			3	50	50	100	4
	22UCO618	Core - XVIII : E-Commerce and Information Security	5			3	50	50	100	3
	22UCO619	Core - XIX Entrepreneurial Development	5			3	50	50	100	4
	22UCO620	Core - XX : <b>Skill Enhanced Course</b> – Case Analysis	4			3	50	50	100	2
	22UCO621	Core Lab I : E-filing of Income Tax Return	2			3	50	50	100	2
	22UCO6E5 / 22UCO6E6	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	5			3	50	50	100	5
	22UCO6AL	<b>Advanced Learner Course - II</b> (Optional) - Self Study : Export Trade Procedures					(50)	(50)	(100)	(3**)
IV	22UCO6S3 / 22UCO6S4	<b>Skill Based Elective - II</b> : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research	2 hrs			2	25	25	50	3
	22HEC606	Human Excellence - Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1
EC	22CFE606	Fluency in English – VI	-	-	-	-	-	-	-	-
	22CSD602	Soft Skills Development – II	-	-	-	-	-	-	-	Grade
	22UCO6VA	Department Specific Value Added Course- Consumer Protection, Waste Management & impact on Environment, and RTI Act	(45 hrs)							*(3)
			30				<b>350</b>	<b>350</b>	<b>700</b>	<b>24</b>
<b>Grand Total</b>							<b>1825</b>	<b>2075</b>	<b>3900</b>	<b>140</b>

\*\*Credits – Based on course content, maximum of 4      \*Extra credits

AL - Advanced Learner Course (Optional); VA- Department Specific Value Added Course  
 EC – Extra Credit Course/Certificate Course / CO- Scholastic Course/Job Oriented Course  
 Grand Total = 3900; Total Credits = 140

Question Paper Pattern

**(Based on Bloom's Taxonomy)**

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

**1. Theory Examinations: 50 Marks (Part I, II, & III)**

**(i) Test- I & II, ESE:**

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	<b>50</b>
K3 (Q 11-15)	B (Either or pattern)	5 x 3 = 15	Short Answers	
K4 & K5 (Q 16 – 20)	C (Either or pattern)	5 x 5 = 25	Descriptive/ Detailed	

**2. Theory Examinations: 50 Marks (Part IV:NME)**

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	<b>50</b>
K3, K4 & K5 (Q 11-15)	B (Either or pattern)	5 x 8 = 40	Short Answers	

**3. Practical Examinations: 100/50 Marks**

Knowledge Level	Criterion	External / Internal Marks	Total
K3	Record work &	50/50	100
K4			
K5	Practical	25/25	50

## Components of Continuous Assessment

### THEORY

**Maximum Marks: 100; CIA Mark: 50**

Components		Calculation	CIA Total
Test 1	$(50 / 3.33) = 15$	15+15+10+05+05	50
Test 2 / Model	$(50 / 3.33) = 15$		
Assignment / Digital Assignment	10		
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

**Maximum Marks: 50; CIA Mark: 25**

### PRACTICAL

**Maximum Marks: 50; CIA Mark: 25**

Components		Calculation	CIA Total
Test / Model	15	15+5+5	25
Observation Note	5		
Record	5		

**Maximum Marks: 100; CIA Mark: 50**

Components		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

**Maximum Marks: 200; CIA Mark: 100**

Components		Calculation	CIA Total
Test / Model	60	60+10+30	100
Observation Note	10		
Record	30		

## STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>5</b>	<b>4</b>	<b>2 - 3</b>	<b>0 - 1</b>

<b>CRITERIA</b>	<b>A - Excellent</b>	<b>B - Good</b>	<b>C - Average</b>	<b>D - Inadequate</b>
<b>Organization of presentation</b>	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy
<b>Knowledge of subject &amp; References</b>	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions <b>but</b> failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding <b>but</b> not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic <b>OR</b> background dominated seminar
<b>Presentation Skills using ICT Tools</b>	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
<b>Eye Contact</b>	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
<b>Elocution – (Ability to speak English language)</b>	Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

## WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>F</b>
<b>09 - 10</b>	<b>07- 08</b>	<b>05 - 06</b>	<b>03 - 04</b>	<b>01 - 02</b>

# Continuous Internal Assessment for Project / Internship

## **For Commerce, Management & Social Work Programme**

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 50 is Internal and 50 is External Marks.

### **Mark Split UP**

<b>Internal</b>	<b>External</b>	<b>Total</b>
50	50	100

<b>S. No</b>	<b>Internal Components</b>	<b>Marks</b>
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
<b>Total</b>		<b>50</b>

<b>S. No</b>	<b>External Components</b>	<b>Marks</b>
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
<b>Total</b>		<b>50</b>

<b>Programme Code</b>	B.Com			<b>Programme Title</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code</b>	22UCO101			<b>Title</b>	<b>Batch</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	FINANCIAL ACCOUNTING	<b>Semester</b>	I
					<b>Credits</b>	4

#### Course Objective

To impart knowledge to the students for the preparation of various accounting statements

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Determine the accounting treatments in the books of hire purchase and Installment accounting.	*K3
CO4	Enhance the skills in critical-thinking and problem-solving.	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K5

#### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Accounting Cycle</b> Accounting – Definition –Concepts and Conventions (AS-09) – Accounting Standards – Meaning – Final Accounts of a Sole Trader (AS-04) - IFRS-Meaning- Uses and Importance.	18
<b>Unit II</b>	<b>Depreciation Accounting and Single Entry System</b> Depreciation Accounting – Methods of Depreciation- Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system – Meaning and Salient Features – Statement of Affairs Method- Conversion Method.	18
<b>Unit III</b>	<b>Branch Accounting</b> Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts –Inter-Departmental Transfer.	18
<b>Unit IV</b>	<b>Hire Purchase and Installment accounting</b> Hire Purchase and Installment- Hire Purchase Accounting – Default and Repossession- Installment Accounting.	18
<b>Unit V</b>	<b>Royalty Accounting</b> Royalty Accounting (Excluding Sub-Lease) – -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, Short working written off- Accounting treatment –Journal entries and ledger accounts in the books of Lessee and Landlord-Adjustment of minimum rent due to Strike and Lock out	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 20% Theory and 80% Problems.

## Text Book

1. Dr.V.Radha revised edition (2019), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

22UCO101

## Reference Books

1. Jain and Narang (2019), Financial Accounting. Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2019), Financial Accounting. Sultan Chand and Sons, New Delhi.
3. Gupta. R.L and Radhaswamy,M. (2022), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> RevisedEdition, Sultan Chand and Sons, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO102			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	BANKING AND INSURANCE	<b>Semester:</b>	I
					<b>Credits:</b>	3

#### Course Objective

To enrich the students' knowledge on Banking and Insurance.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Indian Banking System and Insurance Sectors in India.	*K1
CO2	Understand importance and roles of banks and insurance in India.	*K2
CO3	Discuss the role of recent developments of the modern banks' schemes in a globalized scenario.	*K3
CO4	Analyze the dimensions of life and general insurance and elaborate their contents.	*K4
CO5	Evaluate the banking services and insurance services to the society.	*K5

#### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	L	M	M	M	M	H	M	M	M	M
C02	M	M	M	M	M	M	M	L	M	H
C03	M	M	H	M	H	H	M	M	H	M
C04	M	M	M	M	M	M	H	M	M	M
C05	M	H	M	M	H	H	H	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Banking System in India</b> Banking-Meaning and Definition-Structure of Indian Banking System – Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions– Commercial Bank –Functions- SBI – Functions .	18
<b>Unit II</b>	<b>Banker and Customer</b> Definition – Relationship between Banker and Customer – General Relationship and Special Relationship- Types of Accounts- Savings Account, Recurring Deposit, Fixed Deposit and Current Account - Lending – Principles of Sound Lending– Different Types of Lending.	18
<b>Unit III</b>	<b>Negotiable Instruments</b> Meaning and Types of Negotiable Instruments –Meaning-Types- Features- Crossing- Meaning- Objective-Need-Types of crossing- Endorsement Meaning –Types of Endorsement -Types of Customers – Payment System in India: E- payment Methods- Core Banking Solution – Electronic Banking- RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)-Telephone Banking-Features-merits and demerits.	18
<b>Unit IV</b>	<b>Insurance</b> Definition – Nature – Principles – Importance – Types of Insurance – Insurance and Assurance – Risk – Basic concepts of risk – Types of business risk – Factors affecting risk – Risk Management- Risk Management-Objectives and Principles.	18
<b>Unit V</b>	<b>Life Insurance and General Insurance</b> Life Insurance Contract- Types– Procedure for Taking a Policy – Premium – Claim’s settlement – Surrender Value – Double Insurance –Reinsurance. General Insurance: Kinds of Policies – Procedure for Taking Various Insurance Schemes – Settlement of Claims.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO102

### Text Book

1. Gordon and Natarajan, (2021), Banking theory and practices. Himalaya Publishing House, Mumbai.

### Reference Books

1. Dr.V. Leela & Dr.R.Manikandan Banking (2019) Charulatha Publication, Chennai.
2. Dr.P.K.Gupta(2019)-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
3. Jyotsna Sethi and Nishwan Bhatia, (2018), Elements of Banking and Insurance, PHI Learning PvtLtd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
<b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.P.Karthika</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO1A1			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>BUSINESS ECONOMICS</b>	<b>Semester:</b>	I
					<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the meaning of Business Economics and basic tools applied in the business economics.	*K1
CO2	Understand objectives of pricing policy, methods of pricing and concepts of National Income	*K2
CO3	Observe and analyse production function and its various theories and cost functions	*K3
CO4	Analyse the equilibrium of the firm under Different Market Structure	*K4
CO5	Evaluate the Law of Demand, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium and Consumer's Surplus.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	H	H	M	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	M	H	M	M	H	H
CO4	H	H	H	M	H	M	H	H	M	M
CO5	H	M	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

<b>Unit1</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Economics</b> Definition of Business Economics - Nature and Scope of Business Economics – Basic Tools in Business Economics.	15
<b>Unit II</b>	<b>Law of Demand</b> Determinants of Demand – Demand Distinction – Law of Demand – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods – Indifference Curve Analysis – Consumer’s Equilibrium - Consumer’s Surplus.	15
<b>Unit III</b>	<b>Production and Cost Function</b> Production Function- Meaning- the Law of Variable Proportions-The Law of returns Producer’s Equilibrium through Iso-quants –Cost Function: Types of cost – Total an Marginal Cost Functions- AC & MC relationships-Characteristics of Costs in the long run- Cost Control and Cost reduction methods.	15
<b>Unit IV</b>	<b>Pricing Under Different Market Structure</b> Perfect Competition– Monopoly - Monopolistic Competition – Oligopoly.	15
<b>Unit V</b>	<b>Pricing Policy and National Income</b> Objectives of Pricing Policy – Pricing Methods. National Income– Definition – Conceptsof National Income – Methods of Calculating National Income – Uses –Limitations.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**22UCO1A1**

### **Text Book**

1. Ahuja H.L. (2019) Business Economics, Sultan Chand and Sons, New Delhi.

### **Reference Books**

1. Jame L. Pappas, Evene F. ( 2012) Managerial Economics, Holt Sundars International Edition, Japan.
2. Sankaran (2011) Business Economics, Margham Publications, Chennai.
3. Sundharam K.P. M. and Sundharam E. N (2018) Business Economics, Sultan Chand & Co., New Delhi.
4. Reddy P. N. and Appanniah H. R (2018) Business Economics, Sultan Chand & Co., New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.Nirmala Satish</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO203			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	06	<b>Tutorial Hrs./Sem.</b>	-	HIGHER FINANCIAL ACCOUNTING	<b>Semester:</b>	II
					<b>Credits:</b>	4

### Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	*K1
CO2	Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	*K2
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	*K3
CO4	Examine the difference between joint venture and partnership account.	*K4
CO5	Compare the procedures involved in accounting processes and its application.	*K5

### Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	L	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Admission of a Partner</b> 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.	18
<b>Unit II</b>	<b>Retirement and Death of a partner</b> Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses- Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner’s share of profit – On the basis of time – on the basis of Turnover	18
<b>Unit III</b>	<b>Dissolution and Insolvency of a partner</b> Dissolution of firm – Modes of Dissolution of Firm – Settlement of accounts- Insolvency of a Partner – Garner Vs Murray – Insolvency of two partners.	18
<b>Unit IV</b>	<b>Insolvency of all Partners and sale of firm</b> Insolvency of all Partners –Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).	18
<b>Unit V</b>	<b>Joint Venture Account (AS-11)</b> Joint Venture Account – Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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**22UCO203**

**Distribution of Marks** : 20% Theory and 80% Problems

### **Text Book**

1. Jain and Narang (2019) Advanced Accounting, Kalayani Publishers, Chennai.



## Reference Books

1. Reddy and Murthy (2021), Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2019), Advanced Accountancy, S.Chand and Company, New Delhi.
3. P.C. Tulsian (2019), Financial Accounting, S.Chand and Company, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Course Code:</b>	22UCO204			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs. / Sem.</b>	-	COMMERCIAL LAW	<b>Semester:</b>	II
					<b>Credits:</b>	3

### Course Objective

To make the students to understand the fundamentals of Commercial Laws.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember rules and issues relating to the business.	*K1
CO2	Understand the fundamentals of commercial law.	*K2
CO3	Apply the knowledge and skills in the elective area of the business law.	*K3
CO4	Analyze the skills to initiate entrepreneurial ventures in LLP.	*K4
CO5	Evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	H	H	H	H	M	H	M	M	H
CO2	L	H	H	M	H	M	H	H	H	M
CO3	H	H	H	H	H	H	M	M	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	M	M	H	H	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Indian contract act 1872</b> Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15
<b>Unit II</b>	<b>Consideration</b> Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. <b>Capacity to Contract</b> Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	15
<b>Unit III</b>	<b>Performance of Contract</b> Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types of Quasi - Rules Regarding Contingent Contract.	15
<b>Unit IV</b>	<b>Contract of Indemnity and Guarantee</b> 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.	15
<b>Unit V</b>	<b>Contract of Agency</b> 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 Limited Liability Partnership act 2008 -Salient Features of LLP- Difference between LLP and Partnership – Merits and demerits  The Sale of Goods Act 1930- Performance of contract of sales –Rules regarding delivery of goods- Rights of unpaid seller.	15
<b>Total Contact Hrs</b>		<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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## **Text Book**

22UCO204

1. Kapoor. N.D. (2020), Business Law, Sultan Chand and Sons, New Delhi.

## Reference Books

1. Pillai and Bhagavathi, R.S.N (2017), Business Law, Sultan Chand and Company, New Delhi.
2. Arun Kumar Sen. (2018), Commercial Law, The world press Pvt Ltd, Kolkata.
3. Bharath N.Basrani ,Chandresh B. Mehta (2019), Business Law, Himalaya Publishing House, NewDelhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.S.Mahalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO2A2			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>03</b>	<b>Tutorial Hrs./Sem.</b>	-	BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Semester:</b>	II
					<b>Credits:</b>	03

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the document format by reference to the file extension.	*K1
CO2	Understand the concept in word processing sheet.	*K2
CO3	Execute the knowledge relating to create effective presentation of data	*K3
CO4	Analyze the designs to enhance the looks of the presentation.	*K4
CO5	Evaluate the applications of internet resources and web based contents.	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	H	H	H	M	M	H	H	H
CO2	M	H	H	H	H	M	M	H	H	H
CO3	M	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	M	H	M	M	H	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Windows</b> 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 Work sheet–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	9
<b>Unit II</b>	<b>Introduction to PowerPoint</b> 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.	9
<b>Unit III</b>	<b>Access</b> Databases and Tables–Creating Tables for Storing Data –Relationship Between Tables and Queries–Building User Interface with Forms–Displaying Data with reports.	9
<b>Unit IV</b>	<b>Introduction to Internet</b> Resources of Internet–Hardware and Software Requirements to connect to the Internet–Uses of Internet– Internet Service Provider–IP Address–Domain Naming System - Internet Protocols–IP/TCP–FTP–HTTP –Internet Clients and Internet Servers–Uniform Resource Locator(URL)	9
<b>Unit V</b>	<b>World Wide Web</b> Web Page – Web Browsing Software–Browser Search Engines–Electronic Mail (E-Mail) – E-Mail Message–Customizing-Email Programmes – Address Book–Signature Feature–File Attachment Facility–Advantages and Disadvantages of Email–Telnet– Gopher–WAIS-Important HTML Tags-Creation of Simple Web Page.	9
	<b>Total Contact Hrs</b>	<b>45</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

## Text Book

1. Taxali.R.K (Taxali.R.K) PC Software Made Simple, Mc Graw Hill India.

## Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.
2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.Aruchamy Rajini</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com.			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)		
<b>Course Code:</b>	22UCO2A3			<b>Title</b>	<b>Batch:</b>	2022– 2025	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem</b>	-	Programming Lab in Business Application Software and Internet	<b>Semester:</b>	II	
					<b>Credits:</b>	2	

### Course Objective

To make the students understand the application of computer in business

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge for creating word documents using MS-Word	*K1
CO2	Understand the concepts with many functions and applying formulas using MS-Excel	*K2
CO3	Apply the contents in a presentable way using PowerPoint	*K3
CO4	Analyse the best practices in database management procedure using MS-Access	*K4
CO5	Evaluate Web page using HTML tags and validate its presentation	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	M	M	H	H	H	H	H
CO4	H	H	M	M	M	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low



Units	Content	Hrs
	<p>MS WORD</p> <ol style="list-style-type: none"> <li>1. Formatting Text</li> <li>2. Table Creation</li> <li>3. Mail Merge</li> <li>4. Resume Preparation</li> </ol> <p>MS EXCEL</p> <ol style="list-style-type: none"> <li>5. Invoice Preparation</li> <li>6. Salary Bill Creation</li> <li>7. Inventory List Creation</li> <li>8. Student Result Analysis Using Graphics</li> </ol> <p>MS POWERPOINT</p> <ol style="list-style-type: none"> <li>9. Slide Presentation</li> <li>10. Graphics in a Slide</li> <li>11. Organizational Chart</li> </ol> <p>MS ACCESS</p> <ol style="list-style-type: none"> <li>12. Creation of Tables               <ol style="list-style-type: none"> <li>a) Supplier Information</li> <li>b) Purchase Table</li> </ol> </li> <li>13. Queries using “Order by”</li> <li>14. Sales Order Form</li> <li>15. Purchase Order</li> </ol> <p>HTML</p> <ol style="list-style-type: none"> <li>16. Create a HTML document using various tags.</li> <li>17. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce.</li> <li>18. Create a HTML document to show the Computer Advertisement details.</li> </ol>	<p>6</p> <p>6</p> <p>6</p> <p>6</p> <p>6</p> <p>6</p>
	<b>Total Contact Hrs</b>	<b>30</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.
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## Text Book

1. Taxali.R.K (Taxali.R.K) PC Software Made Simple, Mc Graw Hill India.

## Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.
2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.Aruchamy Rajini</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO305			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	CORPORATE ACCOUNTING	<b>Semester:</b>	III
					<b>Credits:</b>	4

### Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	*K1
CO2	Understand the accounting treatment of raising funds and redemption.	*K2
CO3	Practice students with the basis in preparing financial statements of joint stock company.	*K3
CO4	Analyse the skills in valuation of goodwill and share of a company.	*K4
CO5	Evaluate the knowledge of liquidation of Companies accounts.	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	M	H	H	H	M	M	L	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Share Capital</b> Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
<b>Unit II</b>	<b>Preference Share and Debentures</b> Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	18
<b>Unit III</b>	<b>Financial Statement of Companies</b> Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	18
<b>Unit IV</b>	<b>Valuation of Shares and Goodwill</b> Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill –Need – Methods of Valuing Goodwill.	18
<b>Unit V</b>	<b>Liquidation of Companies</b> Liquidation of Companies –Calculation of Liquidator’s Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks** :20% Theory and 80% Problems

22UCO305

## **Text Book**

1.Jain S.P and Narang K.L (2021), Advanced Accountancy, Kalyani Publications, New Delhi.

## Reference Books

1. Gupta R.L and Radha Swamy. M. (2021), Corporate Accounts, Theory Method and Applications, 14th Edition, Sultan Chand and Company, New Delhi.
2. Reddy and Murthy (2022), Corporate Accounting, Margham Publications, Chennai.
3. Dr.M.Shukla and Dr.K.L. Gupta.(2021), Corporate Accounting, Sahitya Bhawan Publications, Uttar Pradesh.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.P.Karthika</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.D.Ahila</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com		<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO306		<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	<b>INCOME TAX</b>	<b>Semester:</b> III
				<b>Credits:</b>	4

### CourseObjective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concept of income tax act 1961	*K1
CO2	Get the idea of the various sources of incomes	*K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	*K3
CO4	Analyse individual income computation statement.	*K4
CO5	Prepare aggregate income after set-off and carry forward of losses, and Deductions allowed under the Income Tax Act.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	M	H	H	M	H	L	M	H	H	H
C02	H	H	H	M	H	M	H	H	H	H
C03	H	M	H	M	H	M	H	M	H	M
C04	H	H	H	M	H	M	H	H	H	H
C05	H	H	M	M	H	L	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Income Tax</b> 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- New Regime – Income Tax Slab rates for individuals.	18
<b>Unit II</b>	<b>Income from Salaries</b> Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	18
<b>Unit III</b>	<b>Profits and Gains of Business and Profession</b> Business Vs Profession - Computation of Profits and Gains of Business -Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
<b>Unit IV</b>	<b>Income from House Property</b> Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long- term Capital Gains – Exempted Capital Gains.	18
<b>Unit V</b>	<b>Income from other Sources</b> 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.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 20% Theory and 80% Problems

**22UCO306**

## **Text Book:**

1. Mehrotra, HC (2022) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

## Books for Reference:

1. Gaur and Narang (2022), Income Tax Law and Practice , 43rd Edition , Current Edition, kalyani publishers, New Delhi.
2. Bhagawathi Prasad (2022), Law & Practice of Income Tax in India, Current Edition,, Navman Prakashan Aligarh, New Delhi.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal,(2022), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

### Note:

Problems shall be confined to Residential Status, Scope of total income, 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.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com		<b>Programme Title:</b>	Bachelor of Commerce(AIDED& SELF FINANCING)	
<b>Course Code:</b>	22UCO307		<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>Credits:</b>	04
			COMPANY LAW AND SECRETARIAL PRACTICE		

### Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept about Company and its promotions under Companies Act 2013.	*K1
CO2	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	*K2
CO3	Prepare the documents maintained under Companies Act 2013.	*K3
CO4	Analyse the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	*K4
CO5	Assess secretarial aspects relating to the procedures of Company Law	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	H	M	M	H	H	H	M	H	H	H
C02	H	M	H	M	H	M	H	H	H	H
C03	M	H	H	H	H	L	M	H	H	M
C04	H	H	M	M	H	H	H	M	H	H
C05	H	H	H	M	H	H	H	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<p><b>Company</b></p> <p>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 – Appointment of Company Secretary - Duties of the Secretary Before Incorporation.</p>	15
<b>Unit II</b>	<p><b>Memorandum, Articles and Prospectus</b></p> <p>Memorandum of Association – Meaning – Purpose –Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association– Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum &amp; Articles – Doctrine of Indoor Management – Exceptions To Doctrine of Indoor Management.</p> <p>Prospectus-Definition – Types of prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus</p>	15
<b>Unit III</b>	<p>Board of Directors- Appointment - Qualification - Powers-Duties –Liabilities of Directors-Prospectus-Definition – Types of prospectus - Contents– Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to Commencement stage-Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel.</p>	15
<b>Unit IV</b>	<p><b>Meeting</b></p> <p>Meeting – Law Governing Meetings – Requisites of a valid Meeting – Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes –Notice - Duties of a Company Secretary relating to the Meetings - Drafting of correspondence relating to the meetings</p>	15
<b>Unit V</b>	<p><b>Winding up of Company</b></p> <p>Meaning and Modes of Winding up – Voluntary winding up–Compulsory winding up- Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up- Tribunal and appellate – Introduction – Powers of the National Company Law Tribunal.</p>	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO307

### Text Books

1. Kapoor N.D (2022), “Company Law and Secretarial Practice”, 31<sup>st</sup> Revised Edition, Sultan Chand & Sons, New Delhi.

### Reference Books

1. Kapoor N.D. (2019), Guide to the Companies Act, Wadhwa and Company, Nagpur.
2. Avtar Singh (2022), Company Law, Eastern Book Company, Lucknow.
3. Ashok K, and Bagrial, A.K (2018), Company Law, Vikas Publishing House, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.S.Mahalakshmi</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.V.Ruba</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO308			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	PRINCIPLES OF MANAGEMENT	<b>Semester:</b>	III
					<b>Credits:</b>	3

#### Course Objective

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

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.	*K4
CO5	Assess the importance of the management process, management functions and several importance skills required to the contemporary management practice.	*K5

#### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>The Evolution of Managerial Thought</b> Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) – Modern Management Theory – Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management – Managerial roles – Mintzberg – An overview of functional areas of management – Principles of Management – Managerial skill set.	15
<b>Unit II</b>	<b>Planning Forecasting and Decision Making</b> Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning; Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting – Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.	15
<b>Unit III</b>	<b>Organizing and Staffing</b> Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Centralization vs. Decentralization of Authority– Span of Control – Meaning – Factors affecting span. Staffing: Nature and Process of Staffing.	15
<b>Unit IV</b>	<b>Leadership, Control and Coordination</b> Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likierman's Management theory, situational contingency theory; Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co- ordination.	15
<b>Unit V</b>	<b>Change Management and Business Ethics</b> Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of Business ethics.	15
	<b>Total Contact Hrs</b>	<b>75</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

## Text Book

1. Dinkar Pagare (2018), Business Management, Sultan Chand and Sons, New Delhi.

## Reference Books

1. Gupta,C.B (2022),Business Management, Sultan Chand &Sons, New Delhi.
2. Ramasamy ,T(2019),Principles of Management, Himalaya publishing house, New Delhi.
3. Dr.Padmakar Asthana, (2019),Business Organization and Management, Sahithya Bhawan, Agra, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.M.Chithirai Selvan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.D.Ahila</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO3A4			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	<b>BUSINESS MATHEMATICS</b>	<b>Semester:</b>	III
					<b>Credits:</b>	5

### Course Objective

To present the basic concepts of Mathematics to the students.

To enable the students to find the practical applications to the real-world problems etc.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Enumerate about the series, sets and Mathematics of Finance and concepts of matrices.	*K1
CO2	Understand the limits of Algebraic functions and simple differentiation.	*K2
CO3	Apply the knowledge in mathematics ( algebra, matrices, calculus) in solving business problems	*K3
CO4	Understand decision making methods using linear programming problems.	*K4
CO5	Evaluate the concepts of simple integration and its application in business.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	M	M	M	M	H
CO2	H	M	M	H	M	M	M	M	M	H
CO3	H	H	M	H	M	M	M	M	M	H
CO4	H	H	M	H	M	M	M	M	M	H
CO5	H	H	M	H	M	M	M	M	M	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Mathematics of Finance:</b> Simple and Compound Interest – Sinking Fund – Annuities – <i>Depreciation</i> - Present Value – Bills Discounting.	18
<b>Unit II</b>	<b>Fundamental Ideas of Sets</b> Arithmetic and Geometric Series – Application to Business Problems- <i>De Morgan's Law</i> Inconsistency of data- Cartesian product.	18
<b>Unit III</b>	<b>Matrix Algebra</b> Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix- Determinants and Solution of Simultaneous Linear Equations – Application to Business.	18
<b>Unit IV</b>	<b>Differentiation</b> 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.	18
<b>Unit V</b>	<b>Elementary Integral Calculus</b> Partial Integration- Indefinite Integral-Techniques of Integration. Simple substitution Application of Integration to Commerce	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**22UCO3A4**

### **Text Book**

1. P.A. Navaneetham, Business Mathematics and Statistics Jai Publishers, 2022,Trichy.



## Books for Reference:

1. Dharmapadam, Business Mathematics, Visvanathan.S Ltd., 2016, New Delhi.
2. Dr.P.R.Vittal, Business Mathematics and Statistics, Margham Publications, 2018, Chennai.
3. Kantiswarup, P.K.Gupta and Man mohan, Operations Research, Sultan Chand and Sons, 2018.  
(UNIT - V :Chapter -2,3,4: 4.1 -4.3 Chapter 10: 10.1-10.9), Chennai.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Mr.S.Earnest Rajadurai	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	22UCO3N1			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	Elective – I PRACTICAL BANKING	<b>Semester:</b>	III
					<b>Credits:</b>	2

### Course Objective

To introduce the students to the practical aspects on banking

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the relationship between banker and customer	*K1
CO2	Understand the various products and services offered by the bank.	*K2
CO3	Apply the knowledge for utilizing the banking services.	*K3
CO4	Analyze and inculcate the traits of professionalism amongst the students.	*K4
CO5	Evaluate the features of banking products and services.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms – Special Type of Customers- Minor, Married Women – Relation between Banker and Customer	3
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account – Recurring Deposit.- Digital Account	3
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cashcredit, Overdraft, Bills Purchased and Discounted.	3
Unit IV	Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing- General and Special Crossing.	3
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	3
<b>Total Contact Hrs</b>		15

### Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO3N1

### Text Book

1. K.P.Kandasami, S.Natarajan, R.Parameswaran (2020), Banking Law and Practice, S.Chand and Company Ltd.

### Reference Books

1. Sundharam & Varshney (2017), Banking Theory Law and Practice, Sultan & Chand Ltd, New Delhi.
2. Gordon and Natarajan (2021), Banking Theory, Law and Practice, 23<sup>rd</sup> Revised Edition, Himalaya Publishing House, Mumbai.
3. Christopher Hare,(2019), Principles of Banking Law ,Oxford University Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.D.Ahila	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
Ms.P.Anitha	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED & SELF FINANCING)	
<b>Course Code:</b>	22UCO3N2			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	FUNDAMENTALS OF ACCOUNTING	<b>Semester:</b>	III
					<b>Credits:</b>	2

### Course Objective

To introduce the students to the fundamentals of Accounting

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts used in the accounting system.	*K1
CO2	Understand the accounting methods used in business.	*K2
CO3	Apply the events that need to be recorded in the accounting records	*K3
CO4	Analyze new approach in implementation of financial statement.	*K4
CO5	Evaluate the skills to prepare different types of accounts.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	M	H	H	H
CO2	H	H	H	M	H	M	H	M	H	H
CO3	H	M	M	H	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
<b>Unit I</b>	Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	3
<b>Unit II</b>	Rules of Double Entry System–Journals.	3
<b>Unit III</b>	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).	3
<b>Unit IV</b>	Cash Book – Single Colum, Double Colum Cash Book.	3
<b>Unit V</b>	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued Income Received In Advance and Depreciation only.	3
	<b>Total Contact Hrs</b>	<b>15</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO3N2

**Distribution of Marks:** 20% Theory and 80% Problems.

## Text Book

1. Reddy. T.S and Murthy (2022), Financial Accounting, Margham Publications,Chennai.

## Reference Books

1. Vinayakam. N and Charumathi,B. (2019), Financial accounting. S.Chand andCompany, New Delhi.
2. Gupta.R.Land Radhaswamy,M.(2022), Financial Accounts,Theory Methods and Applications.13<sup>th</sup> Revised edition, Sultan Chand and Sons, New Delhi.
- 3.Financial Accounting, A managerial perspective (2019), Published by AsokeK.Ghose,PHI Learning Private Ltd, Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
<b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.P.Anitha</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO409			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	<b>HIGHER CORPORATE ACCOUNTING</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	4

### Course Objective

To enable the students understand Higher Corporate Accounting System.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of amalgamation and absorption of companies.	*K1
CO2	Understand the accounting procedures for reconstruction of companies.	*K2
CO3	Examine the financial statement of the Banking companies.	*K3
CO4	Analyse the steps involved in preparation of consolidated balance sheet of Holding and subsidiary company.	*K4
CO5	Appraise the knowledge in the Insurance Companies accounts.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Amalgamation, Absorption of companies</b> Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Absorption of Companies.	18
<b>Unit II</b>	<b>Reconstruction of Companies</b> Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18
<b>Unit III</b>	<b>Banking Company Accounts (Banking Regulation Act 1949)</b> Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.	18
<b>Unit IV</b>	<b>Insurance Company Accounts (IRDA Act 1999)</b> General Insurance – Revenue account- Net Revenue Account- Profit and loss account - Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	18
<b>Unit V</b>	<b>Holding Company Accounts</b> 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 inter-company holdings)	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 20% Theory and 80% Problem.

**22UCO409**

## **Text Book**

1.Jain, S.P and Narang. K.L, (2019), Advanced Accountancy, Kalayani Publishers, New Delhi.

## Reference Books

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications, 13<sup>th</sup> Revised Edition, Sultan Chand and company, New Delhi.
2. Reddy and Murthy (2019), Corporate Accounting, Margham Publications, Chennai.
3. S.N Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, (2019) Corporate Accounting,S. Chand & Co, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.G.Gnanaselvi</b>  <b>Ms.D.Ahila.</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:



<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO410			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	05	<b>Tutorial Hrs./Sem.</b>	-	HUMAN RESOURCE MANAGEMENT	<b>Semester:</b>	IV
					<b>Credits:</b>	3

### Course Objective

To expose the students to the Human Resource Management.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the importance of human resource management in organizations.	*K1
CO2	Get the idea about training and development needed to the human resource.	*K2
CO3	Identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.	*K3
CO4	Analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.	*K4
CO5	Evaluate a conceptual understanding of employee welfare and grievance handling.	*K5

### Mapping

PO/ PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	M	H	H	M
CO2	H	H	M	M	M	M	M	H	M	M
CO3	M	M	M	M	H	H	L	M	M	M
CO4	M	M	M	M	H	H	M	H	M	M
CO5	H	H	M	M	M	M	H	L	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
<b>Unit I</b>	<p><b>Introduction</b></p> <p>Human Resource Management- Meaning and Scope – Importance – Evolution of Human Resource Management – HR Policies – HR Information System – International HRM – HRM vs IHRM – Human Resource Function -Personnel</p> <p>Management Vs Human resource management. Talent and Knowledge Management- Meaning-Importance-Benefits.</p>	15
<b>Unit II</b>	<p><b>Acquisition of Human Resource</b></p> <p>Manpower Planning – Importance – Factors governing Human Resource Planning. Recruitment – Factors Governing Recruitment – Recruitment Process – Sources of Recruitment –Selection Process – Tests – Interviews -</p> <p>Placement – Induction – Evaluation of Recruitment Methods. Job Analysis – Meaning- Important steps involved in the process of job analysis.</p>	15
<b>Unit III</b>	<p><b>Training and Development</b></p> <p>Concept and Importance – Identifying Training and Development needs – Methods of Training – Evaluating Training effectiveness –</p> <p>Training Process Outsourcing – Management and career development. Change Management– Importance -Benefits of Change Management</p>	15
<b>Unit IV</b>	<p><b>Performance Appraisal</b></p> <p>Performance Appraisal –Objectives – Importance – Modern techniques of performances appraisal – Compensation: Concepts and Policies – Methods of wage Payment and incentive plans – Fringe benefits – Performance linked compensation.</p>	15
<b>Unit V</b>	<p><b>Employee Relations</b></p> <p>Employee relations – An overview – Grievances handling and redressal – Conflict Management- Types of Conflict- Stages of Conflict – Causes and Remedies of Conflict – Measures to Stimulate Conflicts - Occupational hazards &amp; Diseases. Causes of industrial accidents.</p>	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO410

### Text Book

1. Aswathappa.K.(2020),9<sup>th</sup> Edition, Human Resources and Personnel Management- Text and Cases, Tata MC.Graw- Hill Publishing Ltd, New Delhi.

### Reference Books

1. Subba Rao. P. (2020), 6<sup>th</sup> Edition, Personal and Human Resources Management- Text and Cases,Himalaya Publishing House, Mumbai.
2. Tripathi.P.C.(2020) 9<sup>th</sup> Edition, Human Resource Development, Sultan Chand & Sons, New Delhi.
3. Verma N, (2019), Human Resource Management, published by Vayu Education of India, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.G.GnanaSelvi	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO411			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	INDIRECT TAXATION	<b>Semester:</b>	IV
					<b>Credits:</b>	3

### Course Objective

To impart basic knowledge about major Indirect Taxes.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	*K1
CO2	Understand the rules for registrations and its exemptions in taxation.	*K2
CO3	Implement GST and its working mechanisms.	*K3
CO4	Analyze and resolve tax problems.	*K4
CO5	Generalize the procedural aspects under different applicable statutes related to GST	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Indirect Taxes</b> 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.	15
<b>Unit II</b>	<b>Introduction and Scope of Customs Law in India</b> 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.	15
<b>Unit III</b>	<b>Goods and Service Tax</b> 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.	15
<b>Unit IV</b>	<b>Levy and Collection under SGST/CGST Acts</b> 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.	15
<b>Unit V</b>	<b>Levy and Collection under the Integrated Goods and Service Tax Act 2017</b> 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.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO411

### Text Books

1. Reddy & Y. Hari Prasad Reddy .T.S (2022) Indirect Taxes. Margham Publications, Chennai.

### Books for Reference

1. Kamal Garg & Neeraj Kumar Sehrawat. CA (2020), Beginner's guide to Goods & Services Tax, Bharat LawHouse Pvt. Ltd., New Delhi.
2. Balachandran, V. (2020), Indirect Taxation, Sultan Chand and Sons, New Delhi.
3. Mittal, J.K. (2020), Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi.
4. Radha Krishnan, R. (2020), Indirect Taxation, Kalyani Publishers, . New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)	Name: (Dr.R.Manicka Chezian)
Dr.N.Bagyalakshmi	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO4E1			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	FINANCIAL SERVICES	<b>Semester:</b>	IV
					<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the various financial products, services, and strategies offered by various institutions.	*K1
CO2	Understand how the functions of stock exchanges and SEBI.	*K2
CO3	Apply the knowledge of Venture capital scenario.	*K3
CO4	Analyze the structure of Mutual Funds.	*K4
CO5	Evaluate the importance of credit rating agencies and its functions.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	H	M	M	M	M	M	L	M
<b>CO2</b>	H	M	M	M	M	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M	M	M	H	M	M
<b>CO4</b>	M	M	M	M	M	M	M	M	H	M
<b>CO5</b>	H	M	M	M	H	M	M	M	M	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction</b> Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry – Merchant Banking – Functions–Leasing – Meaning – Features – Merits and Demerits.	18
<b>Unit II</b>	<b>Mutual Funds</b> Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	18
<b>Unit III</b>	<b>Venture Capital</b> Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.	18
<b>Unit IV</b>	<b>Factoring</b> Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits.	18
<b>Unit V</b>	<b>Credit Rating</b> Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India.	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**22UCO4E1**

### **Text Book**

1. Gordon E. and Natarajan.K (2018), Financial services, Himalaya Publishing House, New Delhi.



## Reference Books

1. Khan.M.Y.(2019) “Financial Services”,5th Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Santhanam. B. (2016), Financial Services, McGraw Hill Publishing Company Limited, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.S.Shanmuagapriya</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO4E2			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	MODERN MARKETING	<b>Semester:</b>	IV
					<b>Credits:</b>	5

### Course Objective

To endow students with the knowledge of New Marketing ideas.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluating an insight on the various marketing channels along with modern technology.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Marketing</b> Market – Marketing – Definition – Evolution – Classification – Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK–ISI.	18
<b>Unit II</b>	<b>Product and Price</b> Product – Features – Classification – New Product Planning and Development – Product Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price - Kinds of Pricing – Methods of Pricing.	18
<b>Unit III</b>	<b>Physical Distribution</b> Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion –Need-Types – Sales Promotion Mix – Advertising – Publicity –Personal Selling.	18
<b>Unit IV</b>	<b>Buyer’s Behavior</b> Need- types of consumer behavior- Buying Motives – types of Buying Motives – consumer buying decision process- factors influencing buyer Behavior- Market Segmentation – Need- methods of segmenting markets- Brand- Advantages and Disadvantages - Kinds of brands.	18
<b>Unit V</b>	<b>Recent Trends in Marketing</b> Strategic Marketing- key drivers – Green Marketing – Online Marketing –Tele Marketing – Rural Marketing- Public Relations Marketing-Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing - Experiential Marketing. Social Media Marketing	18
<b>Total Contact Hrs</b>		<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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**Text Book**

1. Pillai. R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd., New Delhi.

**Reference Books**

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2019), Marketing Management, SAGE Publication, New Delhi.
3. M.Govindarajan (2018), Modern Marketing Management, Narosa Publishing House, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.P.V.Nandhini</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.G.Nithya</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO4A5			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	Allied-IV: Statistical Methods	<b>Semester:</b>	IV
					<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the underlying theory of statistics.	*K1
CO2	Understand overall process and particular steps in collecting, analyzing, Interpreting and presenting results.	*K2
CO3	Apply the appropriate statistical methods and in various data analysis Problems.	*K3
CO4	Interpret the results of Regression Analysis and Correlation Analysis for Forecasting	*K4
CO5	Integrate concept in international business concepts with functioning of global trade	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	M	M	M	M	H
CO2	H	M	M	H	M	M	M	M	M	H
CO3	H	H	M	H	M	M	M	M	M	H
CO4	H	H	M	H	M	M	M	M	M	H
CO5	H	H	M	H	M	M	M	M	M	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Statistics</b> Meaning and Scope of Statistics - Characteristics and <i>Limitations</i> –Source of data- Collection of data- Primary and Secondary-Methods of Primary data collections-Editing Secondary data– Presentation of Data by Diagrammatic and Graphical Methods (Theory only).Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean	18
<b>Unit II</b>	<b>Dispersion and Skewness</b> Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.	18
<b>Unit III</b>	<b>Correlation</b> Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression.	18
<b>Unit IV</b>	<b>Index Numbers (Price Index Only)</b> 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).	18
<b>Unit V</b>	<b>Analysis of Time Series and Business Forecasting</b> Methods of measuring Trend and Seasonal Changes (including problems)- Methods of Sampling – <i>Sampling and Non-sampling Errors</i> (Theoretical aspects only)	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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**22UCO4A5**

### **Text Book**

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

## Books for Reference:

1. Bagavathi.R.S.N.Pallai (2017), 7<sup>th</sup> Edition, Practical Statistics, Sultan Chand & Sons & Company Ltd, New Delhi.
2. Kappor V.K (2017), 7<sup>th</sup> Edition, Statistics: Theory, Methods & Application, Sultan Chandand Sons, New Delhi.
3. Medhi J.,(2018), Statistical methods, New Age International Pvt Ltd Publishers, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Mr.S.EARNESTRAJADURAI	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO4N1			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	01	<b>Tutorial Hrs./Sem.</b>	-	<b>CONSUMER AFFAIRS</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	2

### Course Objective

To make the student understand the concept of Consumer Affairs

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	*K1
CO2	Get the idea of the complexities of Consumer Affairs	*K2
CO3	Execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	*K3
CO4	Survey different ways to solve the consumer Affairs.	*K4
CO5	Evaluate the business firm's interface with consumers and the customer related regularity and business environment.	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO</b>										
<b>CO1</b>	M	M	M	M	H	H	M	H	H	H
<b>CO2</b>	M	M	H	M	M	M	H	H	M	M
<b>CO3</b>	M	M	M	M	M	M	M	M	M	H
<b>CO4</b>	M	H	L	M	M	H	H	H	H	M
<b>CO5</b>	M	M	M	L	H	H	H	H	H	H

H- High; M-Medium; L-Low



<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	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
<b>Unit II</b>	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
<b>Unit III</b>	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.	3
<b>Unit IV</b>	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	3
<b>Unit V</b>	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.	3
	<b>Total Contact Hrs</b>	<b>15</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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**22UCO4N1**

## **Text Book**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K. Awasthi (2020) Consumer Affairs, Universities press, New Delhi.

## Reference Books

- 1.G.Ganesana and M.Sumathy (2019) Globalization and Consumerism: Issues and Challenges, Regal Publications, New Delhi.
2. SC Tripathi,(2020), Consumer Protection act, Central Law Publications New Delhi.
- 3.Dr.T.Padma & K.P.C. Rao, (2020), The Principles of Consumer Protection Law, Alt Publications, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>M.G.Nithya</b>  <b>Dr.G.Gnanaselvi</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO4N2			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	01	<b>Tutorial Hrs./Sem.</b>	-	FUNDAMENTALS OF MARKETING	<b>Semester:</b>	IV
					<b>Credits:</b>	2

### Course Objective

To introduce the students to the rudiments of Investment.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluate product promotion and product life cycle.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H
CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M
CO5	M	L	L	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Marketing - Meaning– Definition- Evolution — Objectives – Importance –Functions- Types.	3
<b>Unit II</b>	Market Segmentation – Need- Methods of segmenting markets – Marketing Mix – Meaning and Definition Elements.	3
<b>Unit III</b>	Digital Marketing –Definition – Objectives- Advantages and Disadvantages- Digital Market vs Traditional Market	3
<b>Unit IV</b>	Modern Marketing Concepts – Green marketing – Social marketing – Rural marketing – Service marketing– Commodity marketing – Niche marketing – Viral marketing – Ambush marketing –Guerrilla marketing	3
<b>Unit V</b>	Product Promotion – Features – Types- Product Life Cycle – Advertisement–Types.	3
<b>Total Contact Hrs</b>		<b>15</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO4N2

### Text Book

1.Pillai. R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, NewDelhi.

### Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
- 2.Pingali Venugopal(2019),Marketing Management, SAGE Publication, New Delhi.
- 3.Govindarajan Madabusi,(2018), Marketing management, concepts and challenges, PHILearning, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>M.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.G.Gnanaselvi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (Aided & Self-Financing)	
<b>Course Code:</b>	22UCO512			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	COST ACCOUNTING	<b>Semester:</b>	V
					<b>Credits:</b>	4

### Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the costing system, cost management system and the concept of labour and overhead cost.	*K1
CO2	Identify skills in preparing cost sheet	* K2
CO3	Gain the lifelong learning of cost concepts and apply in the business environment.	*K3
CO4	Analyze the elements of cost involved in various processes.	*K4
CO5	Evaluate problems in the allocations and apportionment of overheads.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	H	M	M	H	H	M	M	M	M	H
<b>CO2</b>	M	M	M	M	M	M	H	M	M	H
<b>CO3</b>	M	M	M	M	M	H	M	M	L	M
<b>CO4</b>	M	M	M	M	M	M	M	H	M	M
<b>CO5</b>	M	M	M	M	M	M	M	M	L	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Cost concepts</b> 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 – Cost sheet – Tender and Quotation - Cost control -Cost Reduction – Cost Control Vs Cost Reduction.	18
<b>Unit II</b>	<b>Material Control</b> Materials – Levels of Inventory – 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- Activity based cost.	18
<b>Unit III</b>	<b>Labour and Overheads</b> 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.	18
<b>Unit IV</b>	<b>Process Costing</b> Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.	18
<b>Unit V</b>	<b>Unit, Job, Batch and Transport Costing</b> Unit Costing – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features. (Simple Practical Problems)	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks :20% Theory and 80%Problems**

22UCO512

## Text Book

1.Jain. S.P and Narang. K.L. , Cost Accounting (2020), Kalyan Publishers,  
New Delhi.

## Reference Books

1. Reddy, T.S, and Hari Prasad Reddy. V. (2018), Cost Accounting, Margham Publications, Chennai.
2. Khan. M.Y and Jain. P.K,( 2019), Cost Accounting and Financial Management, 4<sup>rd</sup>Edition,  
Tata MC Graw Hill Education Private Ltd, New Delhi.
3. Dr. K.L. Gupta, Prof. M.L. Agarwal, (2021) Cost Accounting, Sahitya Bhawan Publications,  
New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.S..Mahalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO513			<b>Title</b>	<b>Batch:</b>	2022– 2025
				AUDITING PRINCIPLES AND PRACTICE	<b>Semester:</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall current auditing concepts, standards and acceptable practices.	*K1
CO2	Understand preventative internal control measures.	*K2
CO3	Illustrate the audit process from planning of audit to completion of audit.	*K3
CO4	Apply audit through computer assisted audit techniques.	*K4
CO5	Appraise the skill for preparation of an audit report.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low



<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Auditing</b> Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation.	15
<b>Unit II</b>	<b>Internal Check and Internal Audit</b> 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.	15
<b>Unit III</b>	<b>Verification and Valuation</b> 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.	15
<b>Unit IV</b>	<b>Audit of Joint Stock Companies</b> 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.	15
<b>Unit V</b>	<b>Audit of Computerized Accounts</b> Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures –Audit Testing- E-Auditing – Features – Merits and Demerits.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO513

## **Text Book**

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

## Reference Books

1. De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons .Ltd, New Delhi.
2. Pradeep Kumar. (2017), Auditing Principles and Practices, Kalyani Publication, New Delhi.
3. Dr.Sharma,(2019), Auditing, Sahitya Bhawan Publications, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.P.Anitha</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO514			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>04</b>	<b>Tutorial Hrs./Sem.</b>	-	BUSINESS COMMUNICATION AND COMMERCE PRACTICAL	<b>Semester:</b>	V
					<b>Credits:</b>	3

### Course Objective

To develop the skill of writing businessletters.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine how to write business correspondence and improve written communication.	*K1
CO2	Identify the students ability to communicate effectively.	*K2
CO3	Know various forms used in office management and to compute tax liability.	*K3
CO4	Analyse theoretical knowledge into a business practice and review various forms and practices.	*K4
CO5	Assessing the students speaking, learning and interview skills.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	M	M	M	H	H	H	M	H
<b>CO2</b>	H	H	H	H	H	H	M	H	M	M
<b>CO3</b>	H	H	H	H	H	H	H	H	L	H
<b>CO4</b>	H	H	H	H	M	M	M	M	M	H
<b>CO5</b>	H	H	H	M	M	L	M	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Business Communication</b> Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter.	12
<b>Unit II</b>	<b>Enquiries, Execution and Collection Letters</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Claims and settlement. Meaning – Collection Series – Debtors’ Explanation Letter – Reply to Debtors’ Explanations.	12
<b>Unit III</b>	<b>Secretarial Correspondence</b> Correspondence with director – Correspondence with shareholders – Correspondence with others. Preparation of Agenda and Minutes.	12
<b>Unit IV</b>	<b>Public Relation Correspondence</b> Press release and notice – press conference – Exhibition – Launches – Brochures – Magazines – advertising – classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter – promotion – Retrenchment – resignation.	12
<b>Unit V</b>	<b>Practical Exercise</b> Report Writing – Sales Report Letter to editor – Current Issues Computation of Tax Liability Filling and Preparation of Saral Form (Form16) Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip and DD Challan Preparation of Employee History Card Preparation of Pay Roll Preparation of Pay Slip Fixing Brand Name for Three Products with USP Designing Office Layout	12
	<b>Total Contact Hrs</b>	<b>60</b>

## Pedagogy and Assessment Method

Distribution of Marks: **80% Theory and 20% Practical exercises**

22UCO514

## Text Book

1. Rajendra pal and Korlahalli. J.S.(2020),Essential of Business Communication, Sultan Chand AndSons, New Delhi.

## Reference Books

1. Ramesh, MS, and C.C. Pattanshetti,(2020) , Business Communication, S.Chand & Co.,NewDelhi.
- 2.Raghunathan N.S and Santhanam.B (2019), Business Communication, Margham Publication, Chennai.
3. Asha Kaul (2020), Effective Business Communication, Asoke K.Ghose, PHI Learning Pvt Ltd.New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.P.Bruntha</b>  <b>Ms.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO515			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	INTRODUCTION TO INDUSTRY 4.0	<b>Semester:</b>	V
					<b>Credits:</b>	4

### Course Objective

The objective is to enable the students to gain in-depth knowledge in introduction to industry 4.0.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0)	*K1
CO2	Outline the various systems of artificial intelligence.	*K2
CO3	Apply the technologies enhancing productivity, improving customer service.	*K3
CO4	Analyse the value of supply chains in industry.	*K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Industry 4.0</b> Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	15
<b>Unit II</b>	<b>Artificial Intelligence</b> Artificial Intelligence: Artificial Intelligence (AI) –Meaning-Scope- History of AI - Foundations of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	15
<b>Unit III</b>	<b>Big Data and IoT</b> Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases : Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.	15
<b>Unit IV</b>	<b>Applications and Tools of Industry 4.0</b> Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.	15
<b>Unit V</b>	<b>Jobs 2030</b> Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO515

### Text Book

1. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.

### Reference Books

1. Alasdair Gilchrist, Industry 4.0: the industrial internet of things, 2016, Publisher: Apress 901 Grayson Street Suite 204 Berkely, CA United States.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.P.Bruntha</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.Ahila.D</b>	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com		<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO516		<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>		<b>Tutorial Hrs./Sem.</b>	-	<b>Internship</b>	<b>Semester:</b> V
				<b>Credits:</b>	3

### Course Objective

To gain the practical knowledge in the working environment.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	*K1
CO2	Understand the administrative functions and company culture	*K2
CO3	Apply the academic and career goals	*K3
CO4	Analyse the work done in industrial training and describing the experience.	*K4
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	M	H	M	M	M	M	H	M
<b>CO2</b>	M	H	M	M	M	M	H	M	M	H
<b>CO3</b>	M	M	M	M	M	H	M	H	M	M
<b>CO4</b>	M	M	M	M	M	M	M	M	M	H
<b>CO5</b>	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

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.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.P.Bruntha</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO5E3			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	FINANCIAL MANAGEMENT	<b>Semester:</b>	V
					<b>Credits:</b>	5

### Course Objective

To enlighten the students on the concepts of Financial Management

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and tools of finance.	*K1
CO2	Understand the importance of working capital and capital budgeting techniques.	*K2
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	*K3
CO4	Analyse dividend decision policies in business environment.	*K4
CO5	Evaluate capital investment decisions and financial policies to business valuation.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	M	H	M	M	M	M	H	M
<b>CO2</b>	M	H	M	M	M	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M	H	M	H	M	M
<b>CO4</b>	M	M	M	M	M	M	M	M	M	H
<b>CO5</b>	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Nature of Financial Management</b> Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management -Profit Maximization and wealth Maximization - Functions of Controller and Treasurers in the Indian context.	18
<b>Unit II</b>	<b>Cost of Capital</b> Cost of capital -Significance of the cost of capital – Concept of cost of capital -Determining component cost of capital - weighted average cost of capital -Rationale of after tax weighted average cost of capital -Marginal cost of capital.	18
<b>Unit III</b>	<b>Capital Structure Theories</b> Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories -Net Income Approach, Net operating Income Approach - Factors determining Capital Structure Theories.	18
<b>Unit IV</b>	<b>Working Capital Management</b> Concept of Working Capital- Need for working capital -Determinants of Working Capital- Working capital Cycle - Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital.	18
<b>Unit V</b>	<b>Dividend Theories</b> Dividend Decision – Issues in Dividend Policy- Importance -Relevance and Irrelevance Theories – Walter’s Model – Gordon’s Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 60% Theory 40% Problems

**22UCO5E3**

## **Text Book**

1. Prasanna Chandra (2019), Financial Management, 10th Edition, TMH, New Delhi.

## Reference Books

1. M.Y.Khan&P.K.Jain, (2018) Financial Management, 08<sup>th</sup> Edition, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, 08<sup>th</sup> Edition, Kalyani Publishers, New Delhi.
3. I.M.Pandey, (2018) Financial Management, 11<sup>th</sup> Edition, Vikas Publishing House Pvt.,Ltd, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.N.Bagyalakshmi</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.S.Mahalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO5E4			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	<b>Semester:</b>	V
					<b>Credits:</b>	5

### Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customer relationship marketing.

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Recollect the concepts of service marketing.	*K1
CO2	Demonstrate ability evaluating service design.	*K2
CO3	Identify the way in which marketing of services can be practically applied in service sector.	*K3
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	*K4
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	*K5

### Mapping

<b>PO / PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	M	M	M	M	H	H	M	M	M	H
<b>CO2</b>	M	H	H	M	H	H	H	H	H	M
<b>CO3</b>	M	M	M	L	M	M	M	M	M	H
<b>CO4</b>	M	H	H	H	H	M	L	M	H	H
<b>CO5</b>	H	H	M	H	H	H	M	L	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Service Marketing</b> Definition- Nature and Scope of Services – Unique Characteristics of Services – Service Sector – Consumer Expectations in Service Sector- Growth of Service Sector and Service Industries in India - Evolution of Service Marketing – Concept of Service Marketing– Challenges and Issues in Service Marketing.	18
<b>Unit II</b>	<b>Service Life Cycle and Design</b> Service Life Cycle - Service Blueprint – GAP’S Model of Service Quality – 7 P’s of Services Marketing – Service Benchmarking - Service Segmentation – Targeting and Positioning – Service Marketing Triangle- Integrated Service Marketing Communication (IMC).	18
<b>Unit III</b>	<b>Marketing of Services</b> Overview of different Service Sectors: Marketing of Banking Services – Marketing in Insurance Sector – Marketing of Educational Services – Marketing of Tourism and Airlines – Marketing of Hospitality Service – Healthcare Marketing – Social Services by NGO’s – Marketing of Online Services – Marketing of Professional Services –case studies.	18
<b>Unit IV</b>	<b>Customer Relationship Marketing</b> Evolution of Relationship Marketing – Concept and Growth of Relationship Marketing - Definition of CRM – Emerging CRM Practices – CRM Implementation – Customer Development Process – Customer Retention – Customer Retention Strategies – Concept of Life Time Customer – Customer Satisfaction – Measuring Customer Satisfaction – Cases of Customer Satisfaction.	18
<b>Unit V</b>	<b>Emerging Trend in CRM</b> E-CRM – Importance of e-CRM in Service Marketing – CRM- Changing perspective – Features of e- CRM – Technologies of e-CRM – Voice Portals – Virtual Customer Representative – Functional Components of CRM – Database Management – Challenges involved in Formulating and Implementing E-CRM Strategies –CRM Software.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO5E4

### Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excelbooks, 1<sup>st</sup> Edition, New Delhi.

### Reference Books

1. Christopher H. Lovelock, Jochen Wirtz, (2020) Service Marketing, Pearson Education, New Delhi.

2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt.Ltd., New Delhi.

3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.G.GnanaSelvi</b>	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com		<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO5AL		<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>		<b>Tutorial Hrs./Sem.</b>	-	<b>Semester:</b>	V
				<b>Credits:</b>	(3**) Extra credits
			<b>Advanced Learner Course - I - (Optional) Self Study: INTRODUCTION TO FOREIGN TRADE</b>		

### Course Objective

To give the basic conceptual knowledge on foreign trade

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept on Foreign trade	*K1
CO2	Understand the process of globalization, its impact on the evolution and growth of international business	*K2
CO3	Familiarize students with the international financial environment	*K3
CO4	Analyze the theoretical dimensions of international trade	*K4
CO5	Appraise an entrepreneurship skill into an international market levels	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	L	H	M	H	H	H	M	H	M
CO2	M	M	H	H	M	H	M	H	H	H
CO3	M	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>
<b>Unit I</b>	<b>Export &amp; Import</b> Foreign trade Meaning-Need-Importance and nature of trade- Difference between domestic and foreign trade-Merits and Demerits of foreign trade in India's Economic development.
<b>Unit II</b>	<b>BOT &amp; BOP</b> Terms of trade and gains from trade-Balance of trade and Balance of Payment - Tariffs- Free trade VS Protection-GATT-WTO.
<b>Unit III</b>	<b>EXIM Policy</b> Export-Import Policy-Features-Objectives of export-import policy.
<b>Unit IV</b>	<b>Foreign Trade Organization</b> India's Foreign trade organization set up-Ministry of Commerce-Autonomous bodies- PSU's advisory bodies.
<b>Unit V</b>	<b>EXIM Bank</b> Export Import finance- Source of finance-Pre-shipment Finance-Post shipment finance-Role of commercial banks-Role of EXIM bank-ECGC.

22UCO5AL

### **Text Book**

1. Fransis Cherunilam (2017) "International Business Environment" Himalaya Publishing House, New Delhi.

### **Reference Books**

1. M.Yadagiri, V.Rana Pratap (2019) "Foreign Trade" Kalyani Publishers, New Delhi.
2. Dr.Neeta Vayadande,(2020)"Foreign Trade of India" Sahitya Bhawan Publications,Chennai.
3. Dr.Pawan Kumar, (2018) "International Trade" Gvph Publishers, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.P.V.Nandhini</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.V.Ruba</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO5S1			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>03</b>	<b>Tutorial Hrs./Sem.</b>	-	INTELLECTUAL PROPERTY RIGHTS (IPRS)	<b>Semester:</b>	V
					<b>Credits:</b>	3

### Course Objective

It aims to provide basic knowledge on Intellectual Property Rights followed in our country.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the IPR concepts in India.	*K1
CO2	Understand various procedures for IPR in India.	*K2
CO3	Develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.	*K3
CO4	Analyse pros and cons of IPR.	*K4
CO5	Evaluate the legal management of IPR in real life practice.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	M	M	H	M	H	H	H	M
<b>CO2</b>	M	M	M	M	M	M	L	M	M	M
<b>CO3</b>	M	M	M	H	M	M	M	M	M	H
<b>CO4</b>	M	M	M	M	M	H	M	M	M	L
<b>CO5</b>	M	M	M	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Overview of Intellectual Property</b> Need for IPR- IPR in India and abroad- importance of IPR.	9
<b>Unit II</b>	<b>Patents</b> Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent.	9
<b>Unit III</b>	<b>Copy Right</b> Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights.	9
<b>Unit IV</b>	<b>Trade Marks</b> Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks.	9
<b>Unit V</b>	<b>Unfair competitions</b> Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition.	9
	<b>Total Contact Hrs</b>	<b>45</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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22UCO5S1

### **Text Book**

1. V. Sople Vinod, (2018) Managing Intellectual Property by (Prentice hall of India Pvt.Ltd), 2006, New Delhi.

### **Reference Books**

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chennai.
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property, Edward Elgar Publishing Ltd, New Delhi.
3. P.N. Cheremisinoff, R.P.Ouellette and R.M.Bartholomew, (2016) biotechnology applications and research, technomic publishing co., New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.S.Shanmuga priya</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (Aided & Self -Financing)	
<b>Course Code:</b>	22UCO5S2			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	ADVERTISEMENT AND SALES PROMOTION	<b>Semester:</b>	V
					<b>Credits:</b>	3

### Course Objective

To provide knowledge on Advertising and sales promotion.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the communication objectives behind advertisement and promotion.	*K1
CO2	Point out the advertising and promotion strategies and tactics utilized by Communicating agencies.	*K2
CO3	Implement skills in selecting and integrating element to create effective Communication campaigns.	*K3
CO4	Analyze current and past advertising and promotion campaigns.	*K4
CO5	Evaluate the steps involved in sales force management.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	M	M	H	H	M	L	L	H	M	H
<b>CO2</b>	M	H	M	M	M	H	M	M	H	M
<b>CO3</b>	M	M	M	H	M	M	M	M	M	H
<b>CO4</b>	M	M	H	M	M	M	M	H	H	M
<b>CO5</b>	M	M	M	H	H	M	H	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.	9
Unit II	Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout.	9
Unit III	Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production – Radio Production.	9
Unit IV	Advertising Campaign – Campaign Planning – Media Planning – Scheduling the Message – Advertising budget– Methods.	9
Unit V	Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	9
<b>Total Contact Hrs</b>		<b>45</b>

### Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

- Italics denotes self study topics

**22UCO5S2**

### Text Book

1. Pillai. R.S.N & Bagavathi (2018), Modern Marketing Principles and Practices, S. Chand&Co Pvt. Ltd., New Delhi.

### Reference Books

1. Philip Kotler (2018), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2017),Marketing Management, Edition-1, SAGE Publication, New Delhi.
3. Pillai R. S. N, (2018), Marketing Management, S Chand & Co Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.N.Giri</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.P.V.Nandhini</b>	Signature:	Signature:	Signature:

## VALUE ADDED COURSE

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (Aided & Self -Financing)	
<b>Course Code:</b>	22UCO5VA			<b>Title</b>	<b>Batch:</b>	2022–2025
				TALLY ERP 9 WITH GST PRACTITIONER	<b>Semester:</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	45 HRS	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	(3**)

### MSME TECHNOLOGY DEVELOPMENT CENTRE, CHENNAI (CFTI) SYLLABUS FOR TALLY ERP 9 WITH GST PRACTITIONER

#### **CHAPTER 1: Fundamentals of accounting**

Introduction - Accounting Terms - Types of Accounts - Golden Rules of Accounting - The Accounting Equation - Recording of Business Transactions in Journal - Recording of Business Transactions in Journal - Financial Statements - Trading and Profit & Loss Account - Trading Account - Profit & Loss Account - Balance Sheet - Types of Assets and Liabilities included in Balance Sheet

#### **CHAPTER 2: Maintaining Chart of Accounts in Tally.ERP 9**

Introduction about Computerised Accounting using Tally – Previous versions and Latest updates in Tally - **Company Info** – Company Creation– Shut a Company - Select a Company - Alter a Company – Backup and Restore – Split financial year – Import & Export of Data –**Creating Accounting Masters** - Primary Group and Subsidiary Group -Ledger Creation –**Creating Inventory Masters**- Creation of Stock Group – Stock category - Creation of Unit of Measure - Creation of Stock Item - Creation of Godown- Defining of Stock Opening Balance in Tally ERP 9.–Activating Bill of Materials – Auto Listing of components using Bill of Materials

#### **CHAPTER 3: Goods and service tax**

Introduction of Goods and Service Tax – Intrastate supply of Goods and Services – Interstate supply of Goods and Services – Defining tax rates at Masters – Purchases from Unregistered Dealer – Purchases from Composite Dealer - Mixed supply and Composite supply with GST - GST Reports – Input Tax Credit Set off.



## **CHAPTER 4: Day to day transactions**

**Accounting vouchers** – Sales vouchers – Purchase vouchers – Payment vouchers – Receipt vouchers – Contra Vouchers – Journal Vouchers – Credit note vouchers – Debit Note vouchers - Manufacturing process - **Inventory vouchers** – Physical Stock Verification – Material in and Material Out – Delivery Note and Receipt Note – Order Processing - Purchase Order and Sales Order vouchers

## **CHAPTER 5: Banking**

What is Bank Reconciliation Statement - Why we prepare bank reconciliation statement - How to activate auto bank reconciliation in Tally.ERP 9 - Using auto bank reconciliation in Tally.ERP 9 - Shortcut key for bank reconciliation in Tally.ERP 9 - How to undo bank reconciliation in Tally.ERP 9.

## **CHAPTER 6: MIS reports**

Introduction - Balance Sheet in Tally.ERP 9 - Profit & Loss Account in Tally.ERP 9 - Cash Flow/Fund Flow Report in Tally.ERP 9 - Ratio Analysis Report in Tally.ERP 9 - Outstanding Report in Tally - Inventory Reports in Tally.ERP 9 - Stock Summary Report in Tally.ERP 9 - Stock Ageing Analysis Report in Tally.ERP 9 - Statutory Reports in Tally.ERP 9 - GST Reports in Tally.ERP 9 - E-Way Bill Reports in Tally.ERP 9

## **Goods & Services Tax Practitioner**

### **About This Course:**

The Course aims to facilitate to impart the training to students, working professionals and other stakeholders by:

- ❖ Providing specialized and updated knowledge of GST at Advance Level.
- ❖ Enhancing the skills by discussing the various provision of GST and Portal Management (GST Official portal )
- ❖ Employable skill for Industry and self-employment

S.no	Theory Part	Practical Session
1	<ul style="list-style-type: none"> <li>❖ GST Basics</li> <li>❖ Taxable Event Supply</li> <li>❖ Time of Supply</li> <li>❖ Value of Supply</li> </ul>	Basic Master management in Tally for preparation of Goods Inward and Outward supply management and Service Description
2	<ul style="list-style-type: none"> <li>❖ Type of Industries</li> <li>❖ Documents Collection for GST Registration</li> </ul> <p>Live registration in official portal</p>	In Official portal GST New Registration as Tax payer incomplete process Invoicing method / Material Inward Invoice Entry and Monitoring ( ITC Data )
3	<ul style="list-style-type: none"> <li>❖ Place of Supply</li> <li>❖ Input tax credit</li> <li>❖ Import/Export Refund of GST Paid</li> </ul>	Invoicing method / Material Outward entry's and Data Monitoring for Outward Supply Filing systems ( GSTR 1
4	<ul style="list-style-type: none"> <li>❖ Data Collection from Invoice Account &amp; Records for Filing Systems</li> <li>❖ Split up the data against B2B &amp; B2C Supply's and Nil rated Supply's</li> <li>❖ E-commerce TCS</li> <li>❖ E Way Bill in GST Misc. Provision</li> </ul>	Full set of Inward and outward Supply Data entry and error ratifications and file exports for offline filling data format
5	<ul style="list-style-type: none"> <li>❖ Return under GSTR 1 and Generation of GSTR 2A and 2B</li> <li>❖ Annual Return and Annual Audit in GST</li> <li>❖ Appellate Level in GST</li> <li>❖ Advance Ruling and Appellate Authority</li> <li>❖ Penalties and Prosecution in GST and Power to Arrest</li> <li>❖ Composition Levy</li> </ul> <p>Job Work under GST</p>	Registration of GST Practitioner in Official portal And Offline Filing System.

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (Aided & Self –Financing)	
<b>Course Code:</b>	22UCO617			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	MANAGEMENT ACCOUNTING	<b>Semester:</b>	VI
					<b>Credits:</b>	4

### Course Objective

To enlighten the students on the different concepts of management accounting.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making.	*K1
CO2	Understand and analyze financial statement to help managerial decision making.	*K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	*K3
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	*K4
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	H	H	M	M	M	M	M	M	H	H
<b>CO2</b>	H	M	M	M	M	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M	M	M	M	M	M
<b>CO4</b>	M	M	M	M	M	M	M	M	M	M
<b>CO5</b>	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Basis of Management Accounting</b> Management Accounting – Meaning – Definition – Characteristics -Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
<b>Unit II</b>	<b>Ratio analysis</b> Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios– Computation of Ratios from Financial Statements.	18
<b>Unit III</b>	<b>Funds Flow and Cash Flow Statement</b> Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement. Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement.	18
<b>Unit IV</b>	<b>Budgetary Control</b> Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget– Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	18
<b>Unit V</b>	<b>Marginal Costing Techniques</b> Marginal Costing –Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	<b>Total Contact Hrs</b>	<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 20% Theory and 80%Problems.

**Text Book****22UCO617**

1. Shashi K. Gupta R.K.Sharma Neeti Gupta (2020) “Management Accounting”, Kalyani Publishers, New Delhi.

**Reference Books**

1. Jain.S.P and Narang. K L (2020), Cost and Management Accounting, Kalyani Publishers, New Delhi.
2. Dr. Maheswari.S.N. (2019), Management Accounting”,Sultan Chand & Sons, New Delhi.
3. M.N. Arora, (2019), Cost and Management Accounting, Himalaya Publishing House, Bnaglore.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO618			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem</b>	<b>-</b>	<b>E-COMMERCE AND INFORMATION SECURITY</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	3

### Course Objective

To enable the students to acquire knowledge on electronic commerce.

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Recall the foundations and importance of E-Commerce.	*K1
CO2	Understand the E-Commerce platforms.	*K2
CO3	Put ideas about Electronic Payment System.	*K3
CO4	Analyse the legal issues and privacy in E-Commerce.	*K4
CO5	Assess the E-Commerce Security.	*K5

### Mapping

<b>PO / PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	H	H	H	H	H	H	M	M	H	H
<b>CO2</b>	H	H	M	H	M	H	H	H	H	H
<b>CO3</b>	H	H	H	H	H	H	M	H	H	M
<b>CO4</b>	H	H	H	H	H	H	M	M	H	M
<b>CO5</b>	H	H	H	H	H	H	M	M	H	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to E-Commerce</b> Meaning – Origin – Features – Objectives - Types of E-Commerce – B2B – B2C – C2B – C2C – B2E - G2B - Advantages and Disadvantages - Business Models of E- Commerce.	15
<b>Unit II</b>	<b>Electronic Commerce</b> Mobile Commerce – Meaning – Advantages of Mobile Commerce - Electronic Data Interchange - Definition-Evolution of EDI – Objectives – Advantages - Bottlenecks of EDI-Components of EDI.	15
<b>Unit III</b>	<b>Electronic Payment System</b> Introduction- Token based E-payment- Credit cards – Debit Cards– Charge Cards- Smart Cards - Mobile payment- Electronic Funds Transfer (EFT) - E-cash and E-Cheque – E-Wallets – Micro Payment – Peer to Peer Payments.	15
<b>Unit IV</b>	<b>Components of Communications System</b> 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.	15
<b>Unit V</b>	<b>Authentication</b> 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.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO618

## Text Book

1. Dr.Srinivasa Vallaban,(2015) E-Commerce,Vijay Nicole Imprints Pvt Ltd, Chennai.

## Reference Books

1. Ravi Kalakota and Andrew .B Whiston (2017), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd, New Delhi.
2. Bharat Bhasker,(2017), Electronic Commerce, Tata McGraw Hill Publishing Co.Ltd., New Delhi.
3. P.T. Joseph (2018), E-commerce, PHILearning, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.S.Shanmugapriya</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.D.Ahila</b>	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce(AIDED& SELF FINANCING)	
<b>Course Code:</b>	22UCO619			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	04

### Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development and supportive measures

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	*K1
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	*K2
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	*K3
CO4	Enable the students to have a practical knowledge to start small business.	*K4
CO5	Enlarge the students ability to identify and appraise the project	*K5

### Mapping

<b>PO / PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	M	M	H	H	H	M	H	H	H	H
<b>CO2</b>	M	M	H	H	H	M	H	M	H	H
<b>CO3</b>	M	L	H	H	H	M	H	H	H	H
<b>CO4</b>	H	M	H	H	M	M	H	H	H	H
<b>CO5</b>	H	M	H	H	H	H	H	H	M	H

H- High; M-Medium; L-Low

Units	Content	Hrs
<b>Unit I</b>	<p><b>Introduction to Entrepreneurship</b></p> <p>Entrepreneurship – Definition and meaning- functions of Entrepreneur- Need for an Entrepreneur – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneurs – Traits of a successful Entrepreneur.</p> <p>Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship growth – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.</p>	15
<b>Unit II</b>	<p><b>Project Identification and Appraisal</b></p> <p>Meaning of Project – Objectives – Classification – Identification – Internal and External Constraints – Techno Economic Survey – Project Life Cycle – Formulation and Significance – Elements of Formulation-Project Selection – Design – Basic Concepts of Network Analysis like CPM and PERT.</p>	15
<b>Unit III</b>	<p><b>Institutional finance to Entrepreneurs.</b></p> <p>Need for Institutional Support – Institutional Support to Small Entrepreneurs – National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) –Small Industries Development Corporations (SIDCO) – Small Industries Service Institutes (SISI) – District Industries Centers (DIC) – State Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT)- Industrial and Technical Consultancy Organization of Tamil Nadu Limited (ITCOT) - National Institute of Entrepreneurship and Small Business Development (NIESBUD)- Commercial Banks – Self Help Groups – Micro Credit.</p>	15
<b>Unit IV</b>	<p><b>Women and Social Entrepreneurship</b></p> <p>Women Entrepreneurship - Characteristics – Problems of Women Entrepreneurship in India – Developing Women Entrepreneurship in India – Schemes for Women Entrepreneurs in India. Concept of Social Enterprise and Social Entrepreneurship: Sustainability Issues and Challenges.</p> <p>Rural Entrepreneurship- Need –Problems of Rural Entrepreneurship and Family Business Entrepreneurship – Need and Importance – Issues and Challenges-Social Entrepreneurship: Introduction-Characteristics-Types.</p>	15
<b>Unit V</b>	<p><b>Government Policy to Small Scale Enterprises</b></p> <p>Small Scale Industries (SSI) – Schemes - Micro, Small and Medium Enterprises (MSME) – Schemes- incentives and concession for small scale and tiny industries- Sickness in Micro, Small and Medium Enterprises- Government policy for small scale enterprises – government support to small scale industries.</p>	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO619

### Text Books:

1. Vasant Desai (2019), Dynamics of Entrepreneurial Development, Wiley Eastern Ltd., New Delhi.

### Books for Reference:

1. Gardon, E. and K. Natarajan (2017), Entrepreneurship Development, Himalaya Publishing House, Chennai.
2. Saravanel, P. (2020), Entrepreneurial Development, Principles, Policies and Programmes, EssPee Kay Publishing House, Tanjore.
3. Sujatha, V. (2018), Entrepreneurial Development, Cauvery Publications, Tirchirappalli.
4. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
<b>Dr.S.Shanmugapriya</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.V.Ruba</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO620			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>04</b>	<b>Tutorial Hrs./Sem.</b>	-	CASE ANALYSIS	<b>Semester:</b>	VI
					<b>Credits:</b>	2

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the depth knowledge about the study subject condition.	*K1
CO2	Understand alternative course of action to develop creative solution by group discussion.	*K2
CO3	Judge present case studies in a critical view point of a manner.	*K3
CO4	Analyse strategies to set objectives for solving cases.	*K4
CO5	Evaluate insight and understanding of issues and difficulties in computational modeling through case study.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H -High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Case</b> Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis.	12
<b>Unit II</b>	<b>Case Studies in Marketing Management</b> Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	12
<b>Unit III</b>	<b>Case Studies in Human Resources Management</b> Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	12
<b>Unit IV</b>	<b>Case Studies in Financial Management</b> Working Capital-Dividend Policies-Capital Structure-Budgeting.	12
<b>Unit V</b>	<b>Case Studies in Costing</b> Production and Material Management -Production Techniques -Material Management - Cost Management - Case studies related to Transport Management	12
	<b>Total Contact Hrs</b>	<b>60</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**22UCO620**

### **Text Books:**

1. Sherlakar.(2020) Case Studies in Marketing, S.Chand &Co, New Delhi .

### **Books for Reference**

- 1.Renuka.V (2020) Case Anlysis on Management.Margham Publications, Chennai.
2. Nair and Latha Nair (2020) Personnel Management and Industrial Relations, S.Chand & Co, New Delhi.
3. Ellet William, (2020), The case study, Harvard Business Review Press.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.P.Bruntha</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.S.Kaleeswari</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.COM			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO621			<b>Title</b>	<b>Batch:</b>	2022– 2025
				<b>E-filing of Income Tax Return</b>	<b>Semester:</b>	V1
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>02</b>	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	2

### Course Objective

To enlighten the students on E -filing of Income Tax Return

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	*K1
CO2	Evaluate the types of Incomes	*K2
CO3	Apply the Procedure for Registration of pan Card Link with Aadhar	*K3
CO4	Compute Income and deductions and tax liability	*K4
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	*K5
	<b>Tool : MS Office – Excel and Internet for Access the Income Tax Portal</b>	

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Exci ses	Contents	Ho urs
1	<b>Income from Business</b> Finalization of accounts – Ledger Scrutiny – Voucher verification – ledger confirmation – Cash and Bank, Creditors and Debtors Balance Confirmation – Depreciation – EMI amounts ( Calculation of EMI – Principal and Interest portion ( Interest transfer to expenses , principle transfer to Liability’s methods ) final Net profit with payables and receivable management	
2	<b>Income from Professionals</b> Income from Independent professionals – Income for Professionals work as contract based – Income for Group of professionals accounts – Remunerations – Income from Partnership Firms	
3	<b>Income from Salary</b> Income from Salary – Allowance’s – Remunerations – Reimbursements – Bonus and Gifts and awards – Gratuity – Provided fund – Pensions and etc	
4	<b>Income from House Property</b> Income from House property – Commercial Property – Partial rented – Rented depends accumulation – Property and other tax – Amenity charges and etc	
5	<b>Income from Non Taxable Income</b> Income from fully Agriculture – Partial Agriculture - Mining and works income – Lease and Rented for agriland – agri land used for cultivation of Dairy or poultry type of cultivations	
6	<b>Capital Gain</b> Capital Gain Calculation – CII – COA – COI <b>Income From Other Sources</b> Income from all other sources – Interest from long terms deposits	
7	<b>Gift and Articles</b> Gifts as Money – Royalty’s from Copy Right – Pattern Rights and etc <b>Shares and Debentures</b> Income from Shares Investment Dividend – Debenture Interest – Plant and machinery lease – Intellectual properties royalty shares and dividend	30
8	<b>Deductions</b> As per income tax act All Eligible deductions and limit calculation <b>Tax Slabs</b> As per income tax act tax slabs and Regime	
9	<b>Computation of Income</b> All Income Total – Exceptions – Investments against eligible deductions – final income arriving for Gross and Net and Taxable Income	
10	<b>PAN Registration and 26 AS Reconciliation</b> In Income Tax portal – E – pan Application – Pan Link with Aadhar - Registration of Pan Cards – 26 AS Download and Reconciliations	
11	<b>Filling of Personal Returns</b> In Portal Offline tool Usage filling of Person Income tax returns	
12	<b>3 CB and 3 CD Filling</b> Using of Business Data’s ( Profit and Loss Account and Balance Sheet ) fill up the documents of 3CB and 3 CD tax audit documents	
13	<b>TDS and TCS Calculation and Reconciliation</b> Based on the Process all Incomes and Deductions TDS and TCS Calculation and Reconciliation with 26 AS	
	<b>Total Contact hrs./Semester</b>	<b>30</b>



## Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, , Quiz, Assignments, Group Task

22UCO621

### Text Book:

1. Mehrotra, HC (2022) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

### Books for Reference:

1. Gaur and Narang (2022), Income Tax Law and Practice, 43rd Edition, Current Edition, Kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2022), Law & Practice of Income Tax in India, Current Edition,, Navman Prakashan Aligarh, New Delhi.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal, (2022), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO6E5			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	FINANCIAL MARKETS	<b>Semester:</b>	VI
					<b>Credits:</b>	5

### Course Objective

To provide students an overview of financial markets

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the meaning and scope of financial markets as well as institutions in India.	*K1
CO2	Understand the concepts of Money Market and Capital Market	*K2
CO3	Relate the New Issue market and Secondary market	*K3
CO4	Assess the role of Depository system	*K5
CO5	Explain the concept of SEBI and its protection	*K4

### Mapping

<b>PO / PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	M	M	M	M	M	M	M	M	H	M
<b>CO2</b>	M	M	H	M	M	M	H	H	M	H
<b>CO3</b>	M	M	M	M	M	H	M	M	M	M
<b>CO4</b>	M	M	M	M	H	M	M	M	M	M
<b>CO5</b>	H	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<p><b>Financial system in India</b></p> <p>An Introduction to Financial System – Functions of the Financial System – Financial Concepts-Financial assets–Financial intermediaries – Financial Markets – Financial rate of return -Financial Instruments – Financial system and Economic Development.</p>	15
<b>Unit II</b>	<p><b>Money Market</b></p> <p>Money Market – Features – Importance of Money Market -Money Market Vs Capital Market -Composition of Money Market – Call Money Market – Commercial Bills - Discount Market – Bill market scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit – Repo Instruments</p>	15
<b>Unit III</b>	<p><b>New Issue Market and Secondary Market</b></p> <p>New Issue Market – Meaning – Distinction between New Issue Market and Stock Exchange -Functions of New Issue Market – Methods of Floating New issues – Principal steps of a Public issue -Players in the New Issue Market – Advantages of Primary Market. Secondary Market – Meaning – Functions of Stock Exchanges – Listing of Securities – Merits and demerits – Listing procedure.</p>	15
<b>Unit IV</b>	<p><b>SEBI and Investors Protection</b></p> <p>Securities Contracts Act – Malpractices in Securities Act -Securities and Exchange Board of India – Objectives – Functions -Powers – SEBI guidelines for primary market and Secondary Market – Prohibition of Unfair Trade practices.</p> <p>Investors’ Protection – Need for Investors’ Protection – Factors affecting Investors’ Interest -Investors Protection Measures.</p>	15
<b>Unit V</b>	<p><b>Depository System</b></p> <p>Depository system – Meaning -Objectives – Depository Process –Depository -Depository participant – Beneficial owner – Issuer - Trading in a depository system – Benefits of Depository system - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) – Draw backs of Depository System – Remedial Measures.</p>	15
	<b>Total Contact Hrs</b>	<b>75</b>

## Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO6E1

### Text Book

1. E.Gordon and K.Natarajan(2016), Financial Markets and Services, Himalaya Publishing house, Mumbai.

### Reference Books

1. Bhole, L.M.,(2020) Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi.
2. Kumar, V., Gupta, K., Kaur, M., (2021) Financial Markets, Institutions and Financial Services,Taxmann's Publications, New Delhi.
3. Khan M.Y. and Jain, P.K Financial Markets,(2005) Tata McGraw Hill, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.S.Shanmuagapriya</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Bagyalakshmi</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO6E6			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	<b>BUSINESS ETHICS</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	5

#### Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in business.	*K1
CO2	Understand the ethical issues in financial services.	*K2
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	*K3
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	*K4
CO5	Predict the knowledge of Corporate Social Responsibility towards society and nature / environment.	*K5

#### Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	M	H	M	M	M
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	H	M	H	M	M	M	H	M
CO5	H	H	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Business Ethics</b> Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.	15
<b>Unit II</b>	<b>HRM and Ethics</b> Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM in creating Ethical Organization.	15
<b>Unit III</b>	<b>Marketing and Ethics</b> Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.	15
<b>Unit IV</b>	<b>Finance and Ethics</b> Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks– Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds.	15
<b>Unit V</b>	<b>Corporate Social Responsibility (CSR) and Ethics</b> Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR. Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative –Waste Management.	15
	<b>Total Contact Hrs</b>	<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO6E6

## **Text Book**

1. AC Fernando (2017), Business Ethics – An Indian Perspective, Pearson Education, New Delhi.

## Reference Books

1. Business Ethics and Corporate Governance (2016), ICFAI Centre for Management Research, Hyderabad.
2. John R Boatright (2017), Ethics and Conduct of Business, Pearson Education Pvt. Ltd., Singapore.
3. Davis Keith and Blomstorm (2018), Business, Society and Environment, Tata McGraw-Hill Ltd., New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.S.Shanmugapriya</b>  <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com		<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO6AL		<b>Title</b>	<b>Batch:</b>	2022– 2025
			<b>Advanced Learner Course - I -(Optional) Self Study: EXPORT TRADE PROCEDURE</b>	<b>Semester:</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>		<b>Tutorial Hrs./Sem.</b>	-	<b>Credits:</b>	(3**) Extra credits

### Course Objective

To provide the students with a basic knowledge on export registration policies.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the International Commercial Terms	*K1
CO2	Understand the various schemes and documentation procedure in export	*K2
CO3	Identify the major export documents required by banks, governments and transport Media	*K3
CO4	Analyze payment options, including letter of credit, claim for export.	*K4
CO5	Evaluate the current business phenomenon in Export trade	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	H	H	H	M	H	M	H	H	H	H
<b>CO2</b>	H	H	H	H	H	H	H	M	H	H
<b>CO3</b>	H	H	M	H	M	H	H	H	H	H
<b>CO4</b>	H	H	M	H	H	H	H	H	H	H
<b>CO5</b>	H	H	L	H	H	H	H	M	H	H

H-High; M-Medium; L-Low



<b>Units</b>	<b>Content</b>
<b>Unit I</b>	<b>Foreign Trade Policy</b> Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export Promotion Schemes.
<b>Unit II</b>	<b>Export Zones</b> EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones
<b>Unit III</b>	<b>Export Registration Procedure</b> Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export Management
<b>Unit IV</b>	<b>Export Packaging</b> Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea - Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.
<b>Unit V</b>	<b>Export Documentation</b> Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade, Trade Environment – Make in India Concept

### **Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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22UCO6AL

**Text Books:**

1. Thomas E.Johnson & Donna L.Bade,(2019) “Export-Import Procedures and Documentation”, Himalaya Publishing House, New Delhi.

**Books for Reference:**

- 1.T.A.S. Balagopal, (2019) “Export Management” Himalaya Publishing House, New Delhi.
- 2.M. LMahajan, (2018) “A guide on Export Policy procedure and Documentation”, Rbsa Publishers, Jaipur.
- 3.C.A. Virendra, K.Pamecha “A guide to International Trade and Export management”, Jain Publishers,New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.P.V.Nandhini</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Ms.V.Ruba</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	22UCO6S3			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>02</b>	<b>Tutorial Hrs./Sem.</b>	-	COMMERCE FOR COMPETITIVE EXAMS	<b>Semester:</b>	VI
					<b>Credits:</b>	3

### Course Objective

To impart knowledge on the vital aspects of commerce arena in order to face the competitive exams.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the essentials of banking and insurance services.	*K1
CO2	Enrich the knowledge on the basics and latest developments in economics.	*K2
CO3	Familiarize with basic numerical ability problems.	*K3
CO4	Resolve verbal reasoning related problems.	*K4
CO5	Learn the various investments avenues and different types of financial markets and institutions.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Banking and Insurance</b> Banking Functions – Types of Accounts – Types of Cheque – Types of Cards– Function of RBI – Role of E-Banking and its Services – Classification of E-Banking Service Principles of Insurance – Classification of Insurance – Advantages of Insurance.	6
<b>Unit II</b>	<b>Economics</b> Economic System – Industrial Policies – Inflation and Deflation – Business Cycle – Balance of Trade – Balance of Payment – Types of Demand and Supply – Market Structure and Pricing Decisions.	6
<b>Unit III</b>	<b>Investment</b> Investment Avenues: Shares, Debentures and Bonds – Mutual Funds – Money Market – Capital Market – SEBI–NSE. Fiscal Policy and Taxation Policy – Latest Development in Taxes and Duties.	6
<b>Unit IV</b>	<b>Numerical Ability</b> Numerical Ability – BODMAS – Ratio and Percentage – Calculation of Selling Price – Marked Price – Profit and Loss – Simple Interest – Compound Interest – Basic Logarithm – HCF – LCM – GCD Time, Speed and Distance- Mensuration.	6
<b>Unit V</b>	<b>Reasoning Ability</b> Reasoning Ability – Direction – Blood Rotation – English Comprehensive – Spot the Error – Article Proposition – Essay Writing.	6
	<b>Total Contact Hrs</b>	<b>30</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UCO6S3

**\*Question Paper pattern: 100 Multiple Choice Questions-20 Questions from each Unit**

### **Text Book**

1. Sanjeev Kumar (2019), Objective Commerce, Ramesh Publishing House, Chennai.

## Reference Books

1. Vineet Kumar (2018), UGC NET / SET (JRF & LS) Commerce Paper II & III, Airhant Publications, Hyderabad.
2. Purushottam Kumar (2019), General Knowledge, G.K. Publications, New Delhi.
3. Singh, S.K. (2019), Reasoning and Numerical Ability for GATE, engage Learning India Pvt.Ltd., New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.M.Chithirai Selvan</b>  <b>Ms.D.Ahila</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce(AIDED & SELF FINANCING)	
<b>Course Code:</b>	22UCO6S4			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	02	<b>Tutorial Hrs./Sem.</b>	-	Elective - II Introduction to Research	<b>Semester:</b>	VI
					<b>Credits:</b>	3

### Course Objective

To understand the basics of Business Research

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the basic framework of research process, research Design	*K1
CO2	Understand the Nature of Research Designs.	*K2
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter. s.	*K3
CO4	Analyze and inculcate the Formulation of Research Problem and Development of Research Hypotheses	*K4
CO5	Summarize the knowledge of Data Processing, Fieldwork validation, Data Editing and Coding.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
<b>Unit I</b>	Introduction to Research - Definition – Types of Research – Process of Research – Formulation of Research Problem and Development of Research Hypotheses.	6
<b>Unit II</b>	Research Designs: Exploratory and Descriptive – Nature of Research Designs – Formulation of Research Design.	6
<b>Unit III</b>	Methods of Data collection –Primary and Secondary Data-Sources - Questionnaire, Interview Observation.	6
<b>Unit IV</b>	Sampling Concepts - Sampling Design – Probability Sampling Design – Non-Probability Sampling Designs – Determination of Sample Size.	6
<b>Unit V</b>	Data Processing – Fieldwork Validation – Data Editing – Coding – Classification and Tabulation of Data.	6
<b>Total Contact Hrs</b>		<b>30</b>

### **Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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22UCO6S4

### **Text Book**

1. C.R. Kothari Second revised edition, (2019) Research methodology Methods and Techniques NewAge International Publishers, New Delhi.

### **Reference Books**

1. Pattan Shetty C S and Ramash M S ,(2021) Effective Business English and Correspondence R.Chand & Co., New Delhi.
2. Thanulingom N ,(2010) Research Methodology Himalaya Publishing House, Chennai.
3. Rajendra Pal and J.S.Korlahalli,(2011) Eleventh edition, Essentials of Business Communication Sultan Chand & sons, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.M.Chithirai Selvan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
<b>Dr.N.Giri</b>	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com			<b>Programme Title:</b>	Bachelor of Commerce(AIDED &SELF FINANCING)	
<b>Course Code:</b>	22UCO6VA			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	45	<b>Tutorial Hrs./Sem.</b>	-	CONSUMER PROTECTION, ENVIRONMENT AWARENESS AND INTRODUCTION TO RTI ACT.	<b>Semester:</b>	VI
					<b>Credits:</b>	(3**)

<b>Faculty:</b>	The programme will be conducted by highly experienced Consumer Activists, RTI activists, Lawyers, Professionals, Heads of various international institutions, Academicians from reputed Universities and senior members of Citizens Voice Coimbatore
<b>Qualification:</b>	The programme is open to candidates with a minimum 10+2 qualifications or students pursuing UG / PG courses, to be studied con-currently.
<b>Examination:</b>	Consists of THREE papers, for 50 marks each. Each paper will cover 5 units, including case analysis, mock sessions and talk shows.
<b>Certification:</b>	The programme will be conducted and certified thru' ..... College, Coimbatore affiliated to Bharathiyar University.

**Course Objectives:**

- This Diploma Program is aimed at enhancing the knowledge of participants, by offering them sound theoretical knowledge of consumer laws, as well as exposing them to actual applications of the law before Consumer Forum. The course is structured envisioning the following objectives:
- To build in depth understanding of consumer movement, highlighting the difference of the old and new Consumer Protection Act in India.
- To impart skills and methodology in dealing with the new age challenges such as e-commerce.
- The course will give an insight to RTI Act (2005) and make them aware of procedure of filing an effective RTI application.
- To appraise about the role of Market Regulator (CCI) in supplementing and complementing the Consumer law regime in protecting consumer interests. (FSSAI, TRAI, SEBI, IRDA etc)



- To spread awareness about Environmental issues and implement methods to reduce Carbon foot print and Global Warming, at the community level.

**Program Details – 3 Papers:**

**Paper 1 : AWARENESS ON CONSUMER PROTECTION ACT (5 units)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>Conceptual Framework</b> Consumer & Markets - Concept of Consumer, based on the nature of markets: Liberalization and market globalization with specific reference to Indian Consumer Markets, E Commerce. Concept of pricing in Retail and Wholesale, with insight into MRP, Fair Price, GST, Labeling & Packaging with the prevailing laws. The process of buying and voicing concerns as needed – Consumer Satisfaction / Dissatisfaction, raising Grievances, Complaints, After Sales service, alternatives available to Dissatisfied Consumers and Complaint Handling process.	
<b>II</b>	<b>The Consumer Protection Law in India</b> Objectives & Basic Concepts: Consumer rights and UN Guidelines on consumer protection, with relevance to the Indian Market scenario, covering defects in goods, spurious goods & services, deficiency in service, unfair trade practice, restrictive trade practice etc. In sight into Consumer Protection Council at the Central, State and District levels, including their respective adjudicatory bodies.	
<b>III</b>	<b>Grievance Redressal Mechanism under the Indian Consumer Protection Law:</b> Who can file a complaint? Grounds of filing a complaint, Limitation period, Procedure for filing and hearing of a complaint, Disposal of cases, Enforcement of order and the right to Appeal. Dealing with frivolous and vexatious complaints, offences & penalties. Review few leading cases under the CPA, as delivered by the National Commission.	
<b>IV</b>	<b>Role of Industry Regulators in Consumer Protection:</b> <ul style="list-style-type: none"> <li>• Banking: RBI and Banking Ombudsman</li> <li>• Insurance: IRDA and Insurance Ombudsman</li> <li>• Telecommunication: TRAI</li> <li>• Food Products: FSSAI</li> <li>• Electric Supply: Electricity Regulatory Commission</li> <li>• Real Estate: RERA</li> </ul>	
<b>V</b>	<b><u>Contemporary Issues in Consumer Affairs and case studies</u></b> <ul style="list-style-type: none"> <li>• The role of Consumer Forums / Organizations in Consumer Protection Act.</li> <li>• National Consumer Helpline</li> <li>• Sustainable consumption and Energy Ratings</li> <li>• The role of various Quality Standardization agencies – ISI, Ag Mark, ISO etc.</li> <li>• Conduct mock court sessions to give students a practical purview.</li> </ul>	
	<b>Total Contact Hrs</b>	<b>15 HRS</b>

**Paper 2: AWARENESS TO RTI ACT. (5 units)**

Units	Content	Hrs
I	<p><b>Introduction to RTI act (150 minutes)</b></p> <ul style="list-style-type: none"> <li>• Basic objective of RTI Act: It empowers citizens the right to seek and obtain information from Govt. authorities &amp; Public institutions to promote transparency and accountability of concerned officials.</li> <li>• What is ‘information’ under RTI Act 2005: Information is any material in any form – it includes records, documents, memos, emails, opinions, advice, press releases, circulars, orders, log- books, contracts, reports, models held in any electronic format or in physical hard copy.</li> <li>• Salient features of RTI including details of deterrent punishments, on non-compliance: It will deal with the multiple facets of obtaining information from the concerned authorities.</li> <li>• Public Authority and Exempted information, to RTI. To review which of the information are considered ‘classified’ and exempt from being shared with anyone.</li> <li>• Role of NGOs and activists in RTI (2005): Although it is a thin line between the two, it will help the common man to understand the mechanism within the Govt. and bring to light any irregularities, noticed in the execution or implementation of any specific project.</li> </ul>	
II	<p><b>Procedure to obtain Information under RTI Act (180 minutes)</b></p> <ul style="list-style-type: none"> <li>• Steps involved in accessing information under RTI Act: To inform as to how an applicant can make a request in the web portal of RTI to the concerned Ministry / Dept. specifying particulars of the information sought from the PIO (Public Information Officer)</li> <li>• Drafting of an RTI application and follow up system: How to effectively file an RTI application (mock) addressed to CPIO and understand the follow up system.</li> <li>• Knowledge about second appeal and subsequent complaint to the Central information Commission, if required. To understand the role of Public Information Officer, Assistant Public Information Officer, and Appellate Authorities.</li> </ul>	
III	<p><b>Role of Central Information Commission and State Information Commission:</b></p> <ul style="list-style-type: none"> <li>• To understand the working of both Commissions and its constituent members.</li> <li>• Appointment of officials to both commissions and the importance of their individual roles.</li> <li>• How the State and Central are different from each other in their roles.</li> </ul>	
IV	<p><b>Salient features of RTI related to good governance:</b></p> <ul style="list-style-type: none"> <li>• Covers all sections of how RTI can improve the governance in the community.</li> <li>• Understand the limitations of RTI act. which can impact the society, in its betterment.</li> <li>• Study the key areas where RTI activists along with Consumer Forums can make a big difference to the society.</li> </ul>	
V	<p><b>Misuse and Challenges faced by RTI (2005) in India:</b></p> <ul style="list-style-type: none"> <li>• To study how RTI activist can possibly misuse information received from the PIO to their personal advantage.</li> <li>• Implementation challenges faced by RTI authorities, which is undermining the objectives of this Act., due to few systematic failures at various levels in the Authority.</li> <li>• Dilution of supplementary laws like the whistleblower’s protection act.</li> </ul>	
	<b>Total Contact Hrs</b>	<b>15</b>

**Paper 3: ENVIRONMENT & ITS IMPACT ON CLIMATE CONTROL: (5 units)**

Units	Content	Hrs
I	<b>Basic Awareness to Environmental Control:</b> <ul style="list-style-type: none"> <li>• Understanding the need for a clean environment and the importance of improving greenery.</li> <li>• Various factors that have contributed to Environmental Science as a ‘multidisciplinary’ subject.</li> <li>• The importance of maintaining the ecological balance and other significant factors affecting its balance.</li> <li>• Soil erosion and the need to Save Soil.</li> <li>• Green House gases and its effect on global warming.</li> <li>• Ozone layer depletion and the effect of CFC on environment.</li> </ul>	
II	<b>Solid Waste Management Techniques:</b> <ul style="list-style-type: none"> <li>• e solid waste management in India – the practices and challenges being faced. <span style="float: right;">Sustainabl</span></li> <li>• Municipal Solid Waste &amp; the need for segregation at source. <span style="float: right;">Types of</span></li> <li>• categories of solid waste generated – biodegradable, non-biodegradable, recyclable. <span style="float: right;">Major</span></li> <li>• of Medical and Hazardous waste material – its impact on society, if not taken care. <span style="float: right;">Handling</span></li> <li>• of Waste Management. <span style="float: right;">The 3 ‘R’s</span></li> <li>• Waste to Wealth and Waste to Energy – the sustainable alternative to landfills. <span style="float: right;">Concept of</span></li> <li>• Bharat Mission – its objectives and challenges ahead. <span style="float: right;">Swach</span></li> </ul>	
III	<b>Liquid Waste Management</b> <ul style="list-style-type: none"> <li>• The different types of Liquid Waste being generated in India – insight into handling of domestic sewage water, Industrial liquid waste, Commercial water and Storm water drainage.</li> <li>• Exploring alternative and advanced methods for cleaning of sewer lines – super sucker machines etc, to avoid people dying from inhaling toxic gases.</li> <li>• Water treatment processes currently adapted in housing communities – STP and RO etc.</li> <li>• Insight into the disadvantages of using RO water and the need to spread awareness not to consume RO water.</li> <li>• Storm water drainage – challenges being faced by Urban Local Bodies and the need to adapt latest technology for its maintenance.</li> <li>• Conservation of water and its direct impact on nature and environment.</li> </ul>	
IV	<b>The Environmental Laws:</b> <ul style="list-style-type: none"> <li>• Role of NGT in environment control and its structure.</li> <li>• Role of State and Central Pollution Control Board and its interface with NGT.</li> <li>• The salient features of the environmental laws (2016) related to ‘waste management’ applicable to Housing Societies, local communities, and gated communities.</li> <li>• The International scenario – the highlights of the COP 26 – 2021 UN Climate Change Conference.</li> <li>• India’s ambitious plan for NET ZERO by 2070 – highlights, its implications, and challenges ahead.</li> </ul>	
V	<b>Project work on Waste Management:</b> <ul style="list-style-type: none"> <li>• To form teams amongst students / participants and submit a proposal in brief about how we could improve our Waste Management schemes.</li> <li>• To have debates / talk shows/ mock courts amongst students to build up their awareness on Global</li> </ul>	

	Warming.	
	<b>Total Contact Hrs</b>	<b>15 HRS</b>

**Career opportunities in doing this course:**

It is believed that the requirement for such candidates is rapidly increasing in a developing country like ours, with emphasizes being given to the e-commerce sector. The need of the hour is to reduce global warming and effectively control waste generation and its disposal. This specialization of consumer law& environmental sciences is in demand in the private sector, as well as in all other fields. Students who successfully complete this course, have a large variety of opportunities in all Municipal corporations, legal fraternity, counselling in marketing firms, and legal executives in public limited companies, lecturers in educational institutions, or in NGO groups etc.



<b>Programme Code:</b>	BA			<b>Programme Title:</b>	Bachelor of Economics	
<b>Course Code:</b>	22UEO1A1			<b>Title</b>	<b>Batch:</b>	2022-2025
<b>Lecture Hrs./Week</b>	05	<b>Tutorial Hrs./Sem.</b>	-	BUSINESS ACCOUNTING	<b>Semester:</b>	I
					<b>Credits:</b>	05

#### Course Objective

To introduce the students to basics of Accounting Techniques.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for describing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Apply students demonstrate skills in critical-thinking and problem-solving	*K3
CO4	Support the students for the preparation of various accounting statements	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for Recording various kinds of business transactions.	*K5

#### Mapping

PO /PSO CO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	H	M
CO3	H	H	M	H	H	M	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	H	M	H	H	H	H	H	H	H	M

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit-1</b>	Introduction Accounting- Definition- Concepts-Conventions- Journal- Ledger-Preparation of Trial Balance.	15
<b>Unit-2</b>	Final Accounts Preparation of Final Accounts of a Sole Trader (with Simple adjustments).	15
<b>Unit-3</b>	Depreciation Depreciation- Meaning- Definition- Causes, Methods of Depreciation-Straight Line Mod- Written Down Value Method.	15
<b>Unit-4</b>	Cost Accounting Cost Accounting- Definition-Objectives-Advantages and Disadvantages-Element of Cost-Cost Sheet.	15
<b>Unit-5</b>	Management Accounting Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget-Flexible Budget.	15
<b>Total Contact Hrs</b>		<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task
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**22UE01A1**

**Distribution of Marks:** 20% Theory and 80% Problems

## **Text Book**

1. Dr.V.Radha revised edition (2019), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

## Reference Books

1. Jain and Narang (2019), Financial Accounting, Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2019), Financial Accounting,Sultan Chand and Sons, New Delhi.
3. Gupta. R.L and Radhaswamy,M. (2019), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> Revised Edition, Sultan Chand and Sons, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:



<b>Programme Code:</b>	B.SC			<b>Programme Title:</b>	Mathematics (Self-Financing)	
<b>Course Code:</b>	22UMA3A3			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	FINANCIAL ACCOUNTING	<b>Semester:</b>	III
					<b>Credits:</b>	3

### Course Objective

To introduce the students to the basics of Financial Accounting.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction</b> Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payables book and Journal proper.	18
<b>Unit II</b>	<b>Final Accounts</b> Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision.	18
<b>Unit III</b>	<b>Single Entry</b> Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	18
<b>Unit IV</b>	<b>Branch Accounts</b> Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	18
<b>Unit V</b>	<b>Depreciation</b> Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	18
	<b>Total Contact Hrs</b>	<b>90</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks: 20 % Theory & 80 % Problems**

**22UMA3A3**

## **Text Book**

1. Reddy. T.S and Moorthy, (2021), Financial Accounting, Margham Publications, Chennai.

## Reference Books

1. Gupta. R.L and Radha. M. (2017), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. B.S.Raman, Financial Accounting,(2017), United Publisher, Mangalore.
3. K. Narayanswamy (2018) Financial Accounting, PHI Learning, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.G.Nithya</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.SC			<b>Programme Title:</b>	MATHEMATICS (Self-Financing)	
<b>Course Code:</b>	22UMA3A4			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	TALLY ERP 9	<b>Semester:</b>	III
					<b>Credits:</b>	2

### Course Objective

To create practical knowledge in accounting aspect

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in accounting.	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

### Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

<b>Excises</b>	<b>Content</b>	<b>Hrs</b>
<b>LIST OF PROGRAMMES</b>		
1	Company Creation and Alteration	30
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	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
<b>Total Contact hrs/Semester</b>		<b>30</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

22UMA3A4

### Text Book

1.Rajesh Chheda, (2018),Tally.ERP 9, Ane Books Pvt Ltd, Chennai

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	BCA			<b>Programme Title:</b>	Computer Application SELF FINANCING	
<b>Course Code:</b>	22UBC3A3			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	ACCOUNTANCY FOR DECISION MAKING	<b>Semester:</b>	III
					<b>Credits:</b>	4

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyse and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Financial Accounting</b> Meaning - Definition- Concepts – Conventions –Accounting Cycle – Methods of Book Keeping- Journal – Ledger –Trial Balance.	15
<b>Unit II</b>	<b>Subsidiary Books and Final Accounts</b> Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Single column- Double Column-Triple column Cash book - Preparation of Final Accounts with Simple Adjustment	15
<b>Unit III</b>	<b>Cost Accounting</b> Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple Average Method.	15
<b>Unit IV</b>	<b>Management Accounting</b> Meaning -Definition -Objectives of Management Accounting - Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	15
<b>Unit V</b>	<b>Ratio Analysis and FFS</b> Meaning - Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio - Fund flow Statement- Meaning- Procedures for preparing Fund Flow statement (Simple problems only)	15
	<b>Total Contact Hrs</b>	<b>75</b>

## **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks : 20 % Theory & 80% Problems**

**22UBC3A3**

## **Text Books**

1. Sharma. K, Shashi.K.Gupta. (2020), Management Accounting, Kalyani Publishers, New Delhi.

## Books for Reference

1. Jain. S.P and Narang. K.L, Cost Accounting (2020), Kalyan Publishers, New Delhi.
2. Shukla. M.C And Grewal. T.S and Gupta. S.L.(2020), Advanced Accountancy, S.Chand And Co. New Delhi.
3. Dr.K.L.Gupta (2020), Accountancy for Managerial Decisions, Sahitya Bhawan Publications, Agra.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.T.S.Kavitha</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:



<b>Programme Code:</b>	B.SC			<b>Programme Title:</b>	MATHEMATICS ( SELF FINANCING)	
<b>Course Code:</b>	22UMA4A5			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>06</b>	<b>Tutorial Hrs./Sem.</b>	-	COST AND MANAGEMENT ACCOUNTING	<b>Semester:</b>	IV
					<b>Credits:</b>	3

### Course Objective

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind, the place and role of cost accounting in the modern economic environment.	*K1
CO2	Understand the costing system, cost management system and budgeting system.	*K2
CO3	Execute overheads problems in the allocations and apportionment.	*K3
CO4	Analyze the common cost and revenues.	*K4
CO5	Evaluate cost concepts and flexible budget	*K5

### Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	L	H	H	H	H
CO3	H	H	H	H	H	M	H	M	H	H
CO4	H	H	M	H	M	H	H	L	M	H
CO5	H	M	H	H	H	M	M	M	H	H

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Cost Accounting</b> Cost Accounting – Definition – Meaning- Objectives – Advantages and Disadvantages – Elements of Cost –Elements Excluded from Cost – Cost Sheet - Meaning- Definition - Preparation of Cost Sheet	18
<b>Unit II</b>	<b>Material Cost, Labour Cost and Overheads</b> 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 - Time rate, Piece rate, Halsey, Halsey premium and Rowan Method. Over Heads - Definition – Allocation and Apportionment (Primary Method only)	18
<b>Unit III</b>	<b>Management Accounting</b> Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	18
<b>Unit IV</b>	<b>FFA and CFA</b> Fund Flow Analysis (FFA) and Cash Flow Analysis (CFA) - (Simple problems only)	18
<b>Unit V</b>	<b>Ration and Budget</b> Ratio- Meaning – Classifications- Ratio of Financial Statement (simple problems) Budget: Meaning –Types of Budgets – Preparation of Cash and Flexible Budget. (Simple problems)	18
<b>Total Contact Hrs</b>		<b>90</b>

### **Pedagogy and Assessment Methods**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

**Distribution of Marks:** 20 % Theory & 80 % Problems

22UMA4A5

### **Text Books**

1. T.S.Reddy And Y.Hari Prasad Reddy (2020), Cost Accounting, Margham publications, Chennai.

## Books for Reference

1. Jain. S.P and Narang. K.L. (2020).Cost accounting, Kalayani Publishers, Chennai.
2. Sharma.R.K and Shasi. K. Gupta(2020), Management Accounting, KalyaniPublishers, Chennai.
3. Prof. M.L. Agarwal, Dr. K.L. Gupta (2019), Cost and Management Accounting,Sahitya Bhawan,New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.S.Kaleeswari</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.SC Maths (SF)		<b>Programme Title:</b>	Bachelor of Mathematics	
<b>Course Code:</b>	22UMA4A6		<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	COMMERCE PRACTICAL	<b>Semester:</b>	IV
				<b>Credits:</b>	02

### Course Objective

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

### Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various forms used in office management.	*K1
CO2	Understand the computation of tax liability.	*K2
CO3	Apply Concepts in Banking practice	*K3
CO4	Analyses strategies to set objectives for filling various forms.	*K4
CO5	Evaluate theoretical knowledge into a practical knowledge.	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H- High; M-Medium; L-Low

### Syllabus

S.No	LIST OF PRACTICAL
1	Report Writing –Sales Report
2	Letter to editor- Current Issues
3	Computation of Tax Liability
4	Filling and Preparation of Saral form and Form16
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
<b>Total Contact hrs/ Semester - 30 hours</b>	

#### I Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	25
Internal Assessment	25
<b>Total</b>	<b>50</b>

22UMA4A6

#### II Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical
2. Duration of examination 3hours
3. 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)  
Max Marks = 50  
The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, reduced to 25 marks.
5. Internal Mark- 25 (Record =10, Review =15)

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Ms.V.Ruba</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

<b>Programme Code:</b>	B.SC (CS)			<b>Programme Title:</b>	Computer Science Aided / Self Financing	
<b>Course Code:</b>	22UCS4A4			<b>Title</b>	<b>Batch:</b>	2022– 2025
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>05</b>	<b>Tutorial Hrs./Sem.</b>	-	ACCOUNTANCY FOR DECISION MAKING	<b>Semester:</b>	IV
					<b>Credits:</b>	4

### Course Objective

To enlighten the students on the basics of Accountancy

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyze and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Financial Accounting</b> Meaning - Definition– Concepts – Conventions –Accounting Cycle – Methods of Book Keeping– Journal – Ledger –Trial Balance.	15
<b>Unit II</b>	<b>Subsidiary Books and Final Accounts</b> Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book – single column- Double Column-Triple column cash book - Preparation of Final Accounts with Simple Adjustment	15
<b>Unit III</b>	<b>Cost Accounting</b> Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple Average Method.	15
<b>Unit IV</b>	<b>Management Accounting</b> Meaning -Definition- Objectives of Management Accounting – Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	15
<b>Unit V</b>	<b>Ratio Analysis and FFS</b> Meaning - Types – Liquidity Ratio – Profitability Ratio –Solvency Ratio - Fund flow Statement- Meaning- Definition- Procedure for preparing cash flow statement (Simple problems only)	15
<b>Total Contact Hrs</b>		<b>75</b>

### **Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.
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**Distribution of Marks: 20 % Theory & 80 % Problems**

22UCS4A4

### **Text Books:**

1. Sharma. K, Shashi.K.Gupta. (2020), Management Accounting, Kalyani Publishers, New Delhi.



## Books for Reference:

1. Jain. S.P and Narang. K.L. (2020) Cost Accounting, Kalyan Publishers, New Delhi.
2. Dr.K.L.Gupta (2020), Accountancy for Managerial Decisions, Sahitya Bhawan, Publications. New Delhi.
3. Shukla. M.C and Grewal. T.S and Gupta. S.L.(2020), Advanced Accountancy, S.Chand and Co, New Delhi.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
<b>Dr.T.S.Kavitha</b>  <b>Ms.S.Mahalakshmi</b>	Name: <b>Dr.P.Bruntha</b>  Signature:	Name: <b>(Mr.K.Srinivasan)</b>  Signature:	Name: <b>(Dr.R.Manicka Chezian)</b>  Signature:

**RATIFICATION OF SYLLABUS**  
**BATCH (2020-2023) and (2021-2024)**

Ratification of the syllabus for the regulation (2020-2023) and 2021-2024 were being made to the following course in the modified contents

Subject Code	Course title removed	Course title Introduced	Distribution of Marks	
			Internal Marks	External Marks
<b>20UCO623</b>	Core-XXII :Programming Lab –Accounting Package	<b>E-filing of Income</b>	<b>20</b>	<b>30</b>
<b>21UCO621</b>	Core-XXI :Programming Laboratory – Accounting Package TALLY ERP 9 with GST	<b>Tax Return</b>	<b>50</b>	<b>50</b>

The reason for above said modification is due to repetition which is already taught as Value added subject in association with MSME.

<b>Programme Code:</b>	B.COM			<b>Programme Title:</b>	Bachelor of Commerce (AIDED and SELF FINANCING)	
<b>Course Code:</b>	20UCO621/21UCO621			<b>Title</b>	<b>Batch:</b>	2022– 2025
				<b>E-filing of Income Tax Return</b>	<b>Semester:</b>	V1
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>02</b>	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	2

### Course Objective

To enlighten the students on E -filing of Income Tax Return

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	*K1
CO2	Evaluate the types of Incomes	*K2
CO3	Apply the Procedure for Registration of pan Card Link with Aadhar	*K3
CO4	Compute Income and deductions and tax liability	*K4
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	*K5
	<b>Tool : MS Office – Excel and Internet for Access the Income Tax Portal</b>	

### Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Excises	Contents	Hours
1	<b>Income from Business</b> Finalization of accounts – Ledger Scrutiny – Voucher verification – ledger confirmation – Cash and Bank, Creditors and Debtors Balance Confirmation – Depreciation – EMI amounts ( Calculation of EMI – Principal and Interest portion ( Interest transfer to expenses , principle transfer to Liability’s methods ) final Net profit with payables and receivable management	
2	<b>Income from Professionals</b> Income from Independent professionals – Income for Professionals work as contract based – Income for Group of professionals accounts – Remunerations – Income from Partnership Firms	
3	<b>Income from Salary</b> Income from Salary – Allowance’s – Remunerations – Reimbursements – Bonus and Gifts and awards – Gratuity – Provided fund – Pensions and etc	
4	<b>Income from House Property</b> Income from House property – Commercial Property – Partial rented – Rented depends accumulation – Property and other tax – Amenity charges and etc	
5	<b>Income from Non Taxable Income</b> Income from fully Agriculture – Partial Agriculture - Mining and works income – Lease and Rented for agriland – agri land used for cultivation of Dairy or poultry type of cultivations	
6	<b>Capital Gain</b> Capital Gain Calculation – CII – COA – COI <b>Income From Other Sources</b> Income from all other sources – Interest from long terms deposits	
7	<b>Gift and Articles</b> Gifts as Money – Royalty’s from Copy Right – Pattern Rights and etc <b>Shares and Debentures</b> Income from Shares Investment Dividend – Debenture Interest – Plant and machinery lease – Intellectual properties royalty shares and dividend	<b>30</b>
8	<b>Deductions</b> As per income tax act All Eligible deductions and limit calculation <b>Tax Slabs</b> As per income tax act tax slabs and Regime	
9	<b>Computation of Income</b> All Income Total – Exceptions – Investments against eligible deductions – final income arriving for Gross and Net and Taxable Income	
10	<b>PAN Registration and 26 AS Reconciliation</b> In Income Tax portal – E – pan Application – Pan Link with Aadhar - Registration of Pan Cards – 26 AS Download and Reconciliations	
11	<b>Filing of Personal Returns</b> In Portal Offline tool Usage filling of Person Income tax returns	
12	<b>3 CB and 3 CD Filing</b> Using of Business Data’s ( Profit and Loss Account and Balance Sheet ) fill up the documents of 3CB and 3 CD tax audit documents	
13	<b>TDS and TCS Calculation and Reconciliation</b> Based on the Process all Incomes and Deductions TDS and TCS Calculation and Reconciliation with 26 AS	
<b>Total Contact hrs./Semester</b>		<b>30</b>

## Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, , Quiz, Assignments, Group Task

20UCO621/21UCO621

### Text Book:

1. Mehrotra, HC (2022) Income-tax Law and Account, Current Edition Sahithya BhavanPublisher, New Delhi.

### Books for Reference:

4. Gaur and Narang (2022), Income Tax Law and Practice, 43rd Edition, Current Edition, kalyani publishers, New Delhi.
5. Bhagawathi Prasad (2022),s Law & Practice of Income Tax in India, Current Edition,, NavmanPrakashan Aligarh, New Delhi.
6. Dr. H.C. Mehrotra, Dr. S.P. Goyal,(2022), Income Tax Procedure & Practice, Sahithya BhavanPublisher, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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<b>Dr.R.Manikandan</b>	Name: <b>Dr.P.Bruntha</b>	Name: <b>(Mr.K.Srinivasan)</b>	Name: <b>(Dr.R.Manicka Chezian)</b>
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