

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

DEPARTMENT OF COMMERCE (FINANCE)

Vision

Empower the students to become experts in finance and make them socially responsible citizens

Mission

- Imparting Ethical and Moral values to students.
- Continuously striving to offer latest knowledge in finance.
- Inculcating the analytical spirit to solve complex financial issues.

Program Educational Objectives:

PEO1	To Provide necessary Knowledge in core concepts of the Commerce and Finance
PEO2	To Prepare the students as per the needs of industry, Academia and government
PEO3	To inspire the graduates to become successful Entrepreneurs and finance Professionals
PEO4	To habitude the students to exercise team spirit
PEO5	To Ensure communication skills, leadership skill, Professional and Technical skills.

Program Outcomes:

PO1	Disciplinary Knowledge: Conceptual knowledge and application skills in the domain of Commerce, accounting and finance
PO2	Critical Thinking: Develops entrepreneurship and managerial skills to manage the finance and business establishment effectively.
PO3	Problem Solving: Apply different tools and techniques to solve the problems of day- to- day business operations and in projects
PO4	Self-directed Learning: Gain Knowledge in the field of banking, tax consultation, audit assistant, laws governing corporate and other finance related services
PO5	Lifelong Learning and Professional Ethics: Develop the social responsibility and understand business ethics and receive training in the field of computer.

PO6	Analytical Reasoning: Understand mathematical, analytical, statistical tools for finance and accounting analysis.
PO7	Leadership Qualities and Team Communication: Effectively communicate and creates leadership among students and work with the team.
PO8	Reflective Thinking: Implement practical skill in the field of accounting, insurance and in management

Program Specific Outcomes:

PSO - 01	Develop in-depth knowledge and broad understanding in the field of accounting, finance and aware of various business laws, taxation and management of the corporate.
PSO - 02	Employ knowledge of economic, banking, financial market, investment and marketing in the field of business.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	M	H	H	H
PO2	H	H	H	M	M
PO3	H	M	H	H	H
PO4	M	H	H	H	H
PO5	H	H	H	M	M
PO6	H	H	H	H	M
PO7	H	M	H	H	H
PO8	H	H	H	M	M
PSO1	M	H	H	H	H
PSO2	H	H	M	H	H

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

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/ 22UHN101/ 22UFR101	Tamil Paper - I /	6	-	-	3	50	50	100	3
		Hindi Paper - I /	6	-	-					
		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	22UCF101	Core - I : Financial Accounting I	6	-	-	3	50	50	100	4
	22UCF102	Core - II : Financial Markets and Institutions	6	-	-		50	50	100	3
	22UCF1A1	Allied - I : Business Economics	5	-	-		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	-	-	-	-	-	-	-	-
EC	22CFE101	Fluency in English - I	-	-	-	-	-	-	-	-
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30	-		-	275	325	600	21

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
	22UEN203	Communication Skills - II (Level II)	5	-	-					
III	22UCF203	Core - III : Financial Accounting II	6	-	-	3	50	50	100	4
	22UCF204	Core - IV : Business Management	5	-	-	3	50	50	100	3
	22UCF2A2	Allied - II : Office Automation	3	-	-	3	50	50	100	3
	22UCF2A3	Allied Lab - I :Office Automation	-	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	-	-	-	-	-	-	-	-
EC	22CFE202	Fluency in English - II	-	-	-	-	-	-	-	-
	22CMM201	ManaiyiyalMahathuvam-I	1	-	-	2	-	50	50	Grade
	22CUB201	UzhavuBharatham - I	1	-	-	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								
Total			28	2		-	300	350	650	21

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		
I	22UTL3C3	Tamil Paper-III	3	-	-	3	50	50	100	3
	22UHN3C3	Hindi Paper-III								
	22UFR3C3	French Paper-III								
II	22UEN3C3	Communication Skills – III	3	-	-	3	50	50	100	3
III	22UCF305	Core - V : Corporate Accounting I	6	-	-	3	50	50	100	4
	22UCF306	Core VI: Commercial Law	5	-	-	3	50	50	100	4
	22UCF307	Core - VII: Principles of Marketing	5	-	-	3	50	50	100	3
	22UCF3A1	Allied III: Business Mathematics	6	-	-	3	50	50	100	4
IV	22UCF3N1 / 22UCF3N2	Non Major Elective -I : Financial Services / Non Major Elective -I : Financial Institutions and Management	1	-	-	2	-	50	50	2
	23HEC303	Human Excellence - Professional Values & Ethics - SKY Yoga Practice - III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	23CMM302	Manaiyiyal Mahathuvam-II			15 Hrs.	2	-	50	50	Grade
	23CUB302	Uzhavu Bharatham - II			15 Hrs.	2	-	50	50	Grade
Total			30				325	375	700	24

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; VAC-Department Specific Value Added Course;

*Extra Credits;

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		
I	22UTL4C4	Tamil Paper-IV	3	-	-	3	50	50	100	3
	22UHN4C4	Hindi Paper-IV								
	22UFR4C4	French Paper-IV								
II	22UEN4C4	Communication Skills – IV	3	-	-	3	50	50	100	3
III	22UCF408	Core VIII: Corporate Accounting II	5	-	-	3	50	50	100	4
	22UCF409	Core IX: Company Law & Secretarial Practice	5	-	-	3	50	50	100	3
	22UCF410	Core X : Income Tax Law & Practice	5	-	-	3	50	50	100	4
	22UCF4A1	Allied- IV: Business Statistics	5	-	-	3	50	50	100	4
	22UCF4S1/ 22UCF4S2	SEC I/ Naan Mudhalvan: Principles of Auditing/ Quantitative Aptitude	2	-	-	-	25	25	50	2
IV	22UCF4N1/ 22UCF4N2	Non Major Elective - II: Online Trading/ Non Major Elective - II: Financial Intermediaries	1	-	-	2	-	50	50	2
	23HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	50	50	1
EC	23CMM403	Manaiyiyal Mahathuvam - III			15 Hrs.	2	-	50	50	Grade
	23CUB403	Uzhavu Bharatham - III			15 Hrs.	2	-	50	50	Grade
Total			30				350	450	800	27

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	22UCF511	Core XI: Cost Accounting	6	-	-	3	50	50	100	5
	22UCF512	Core XII: Banking Law & Practice	6	-	-	3	50	50	100	4
	22UCF513	Core XIII: Executive Communication & Information security	6	-	-	3	50	50	100	4
	22UCF5E1 / 22UCF5E2 / 22UCF5E3	Core Elective - I : Financial management / International Finance / Business Environment	6	-	-	3	50	50	100	5
	22UCF514	Core XIV: Internship (Institutional Training)	-	-	-	-	25	25	50	2
	22UCF515	Core Lab I : Programming Lab Tally	-	2	-	-	25	25	50	2
	22UCF5S1 / 22UCF5S2	Skill Based Elective - I: Fundamentals of Entrepreneurship/ Organisational Behaviour	3	-	-	-	25	25	50	2
IV	23HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	25	50	1
EC	23CSD501	Soft Skills Development-I								Grade
	23GKL501	General Awareness - Self Study	SS			2	-	50	50	Grade
	22UCF5AL	ALC - I : Management Information Systems (Self Study)	SS					100	100	Credits **
	22UCF5VA	VAC I: Behavioural Finance			30 Hrs.					
				45 Hrs.						3*
Total			30				300	300	600	25

** 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	22UCF616	Core XV: Management Accounting	6	-	-	3	50	50	100	4
	22UCF617	Core XVI: Goods and Service Tax	6	-	-	-	50	50	100	3
	22UCF618	Core XVII: Case Analysis	5	-	-	3	25	25	50	3
	22UCF6E4 / 22UCF 6E5/ 22UCF 6E6	Core Elective - II: Investment Management / Derivatives Market / E-commerce	5	-	-	3	50	50	100	5
	22UCF 6E7/ 22UCF 6E8/ 22UCF 6E9	Core Elective - III: Working capital Management / Research Methodology/ Operations Research	5	-	-	3	50	50	100	5
	22UCF6S1/ 22UCF6S2	SEC II/ Naan Mudhalvan: Commerce Practical / Banking Foundation	2	-	-	-	25	25	50	2
IV	23HEC606	Human Excellence - Global Values & SKY Yoga Practice - VI	1	-	-	2	25	25	50	1
EC	23CSD602	Soft Skills Development-II								Grade
	22UCF6AL	ALC - II: Intellectual Property Rights(Self Study)	SS					100	100	Credits **
	22UCF6VA	VAC II: Customer Relationship Management			30 Hrs.					
				45 Hrs.						3*
Total			30				275	275	550	23
Grand Total									3900	140

AL- Advanced Learner Course (Optional); VA - Department Specific Value Added Course ;*Extra Credits

**Credits – Based on Course content maximum of 4 credits

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	50
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 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50
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 & Practical	50/50	100
K4			
K5		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

Components		Calculation	CIA Total
Test / Model	10	10+5+5+5	25
Assignment / Digital Assignment	5		
Seminar / Socratic Seminar	5		
Group Task : GD, Role Play, APS	5		

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	

Observation Note	10		100
Record	30		

PROJECT

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10	10+10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Review I	20	20+20+20+40	100
Review II	20		
Review III	20		
Report Submission	40		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
5	4	2 - 3	0 - 1

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	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
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic OR background dominated seminar
Presentation Skills using ICT Tools	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
Eye Contact	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
Elocution – (Ability to speak English language)	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:

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

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	<ul style="list-style-type: none"> * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	<ul style="list-style-type: none"> * Word choice is clear and reasonably precise * Writing language is appropriate to topic * Words convey intended message 	<ul style="list-style-type: none"> * Word choice is basic * Most writing language is appropriate to topic * Informal language 	<ul style="list-style-type: none"> * Word choice is vague * Writing language is not appropriate to topic * Message is unclear 	* Not adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

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

Internal	External	Total
50	50	100

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

S. No	External Components	Marks
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
Total		50

Continuous Internal Assessment for Project

For Computer Science Cluster

Maximum Marks: 50 Marks

Criterion	Mode of Evaluation	Marks	Total
I	Synopsis, Company Profile, System Specification, Existing System, Proposed System OR (For Android Developments) Planning Stage	10	50
II	Supporting Diagrams like system flowchart, ER, DFD, Usecase and Table Design OR UI and UX Design Application Architect and Prototyping	10	
III	Coding, Input forms, Output format, Testing OR Development, Testing	20	
IV	Preparation of Report & Submission	10	

External Assessment: 50 Marks

Mode of Evaluation	Marks	Total	Grand Total
Project Report			50
Title Relevance of the Industry/Institute	05	30	
Technology	05		
Design and development Publishing	10		
Testing, Report	10		
Viva Voce			20
Project Presentation	10		
Q&A Performance	10		

COMPUTER SCIENCE PROJECT and VIVA VOCE

Guidelines

Introduction

The title of the project work and the organization will be finalized at the end of fifth Semester. Each student will be assigned with a Faculty for guidance. The Project work and coding will be carried by using the facility of computer science lab as well as in the organization. Periodical review will be conducted to monitor the progress of the project work. Project report will be prepared and submitted at the end of the semester. External examiner appointed by the Controller of Examination will conduct the viva voce examination along with respective guide.

Area of Work

- Web Based Development
- Mobile app development
- Website development
- IoT Projects
- Big Data and Data Mining Projects
- Cloud Computing Projects
- Networking Projects
- Artificial Intelligence and Machine learning Projects
- Data Analytics Projects using Python, R, Tableau etc..
- System Software
- Web Security Projects
- Image Processing

Methodology

Arrangement of Contents:

The sequence in which the project report material should be arranged and bound as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

Format of Table of Contents

TABLE OF CONTENTS

Chapter No.	Title	Page No.
i	Certificates	
ii	Declaration	
iii	Acknowledgement	
iv	Synopsis	
1.	Introduction	
	1.1 Introduction	
	1.2 Objective of the Project	
	1.3 Company Profile	
	1.4 System Specification	
	1.4.1 Hardware Specification	
	1.4.2 Software Specification	
2	System Study	
	2.1 Existing System	
	2.1.2 Drawbacks	
	2.2 Proposed System	
	2.3 Planning and Scheduling	

3	System Design
	3.2 Overview of the Project
	3.1 Modules of the Project
	3.2 Input Design Format
	3.3 Output Design
	3.4 Table Design
	3.5 Supporting Diagrams (ER/DFD/Use Case)
4	Implementation and Testing
	4.1 Coding Methods
	4.2 Testing Approach
	4.3 Implementation and Maintenance
5	Project Evaluation
	5.1 Project Outcome
	5.2 Limitation of the Project
	5.3 Further Scope of the Project
6	Conclusion
7	Appendix
	7.1 Source Code
	7.2 Screenshots and Reports
8	References

Size of the Project

The Project Report contents should be maximum of not exceeding 70 pages.

Programme Code:	B.com -Finance		Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF305		Title	Batch:	2022- 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Core - V: Corporate Accounting I	Semester: III
				Credits:	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	Familiarize the students with the accounting treatment adopted for raising funds and redeeming them	K2
CO3	Understand the basis in preparing financial statements of joint stock company.	K3
CO4	Apply the knowledge in evaluating goodwill & share of a company	K4
CO5	Create Knowledge in Liquidation of Companies	K5

Mapping

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

H-High ; M-Medium ; L -Low

22UCF305

Units	Content	Hrs
Unit I	Share capital Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par- Premium and Discount – Allotment of Shares on Pro-Rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-Issue-Capital Reserve on Forfeiture.	18
Unit II	Preference share and Debentures 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
Unit III	Final account of Companies Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (As per schedule VI)- Calculation of Managerial Remuneration (Basic adjustments).	18
Unit IV	Valuation of Shares and Goodwill Valuation of Shares – Need – Methods of Valuing Shares - Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
Unit V	Liquidation of Companies Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	18
	Total Contact Hrs	90

Theory 20% Problem 80%**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF305

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P and Narang K.L.	Advanced Accountancy	Kalyani Publications, New Delhi.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla, T.S .Grewal, S.C.Gupta	Advanced Accounts	S.Chand Publishing, 50 th edition	2019
2	Gupta. R L and. Radhasamy.	Corporate Accounting Vol-I	M Sultan chand & sons	2016
3	Pillai. RSN, Bhagavathy and Uma. S S.Chand Co	Advanced Accountancy Vol -II	M Sultan chand & sons	2016
4	B Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2016
5	Maheswari S.N. and Maheswari Sharad K.	Corporate Accounting, 5th Edition,	Vikas Publishing Pvt. Ltd, New Delhi,	2014

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF306			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core - VI: Commercial Law	Semester:	III
					Credits:	4

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 the legal provisions which are essential for valid contract.	K1
CO2	Understand the legal aspects of special contracts	K2
CO3	Apply the knowledge and skill in discharge of contract and in breach of contract	K3
CO4	Analyze the rights, liabilities and termination of an agent.	K4
CO5	Evaluate the principles relating to sale of goods and techniques to resolve practical problems in the area of commercial law.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF306

Units	Content	Hrs
Unit I	Indian Contract Act 1872- 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 – Consideration-Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.	15
Unit II	Capacity to Contract-Law Relating to Minor- Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. Contingent Contract- Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender - Quasi Contract	15
Unit III	Contract of Indemnity and Guarantee - Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee– Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	15
Unit IV	Contract of Agency-Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency	15
Unit V	The Sale of Goods Act 1930 - Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell – Condition and Warranties – Distinction between conditions and Warranties-Rights and duties of an unpaid seller- The Carriage of Goods act – Carriage of goods by land – Carriage by sea- Carriage by Air.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor. N.D	Business Law	Sultan Chand and Sons.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai and Bhavathi, R.S.N	Business Law	Sultan Chand and Company	2017
2	Balachandran V and Thothardi,	Business Law	Tata McGraw Hill Publishing Company Ltd	2015
3	Kuchal	Mercantile Law	Vikas Publishing House	2015
4	Tulsian P.C,	Business Law-	Tata McGraw Hill Publishing Co ltd	2017
5	Shukla M. C.,	Mercantile Law,	Vikas Publishing House	2010

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF307			Title	Batch:	2022 - 2025
				Core - VII: Principles of Marketing	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enrich the students with the knowledge of Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the core concepts of marketing and discuss the role of marketing in business and society.	K1
CO2	Remember the modern marketing concepts	K2
CO3	Understand the importance of new product	K2
CO4	Apply knowledge in the preparation of advertisement.	K3
CO5	Analyze the needs of retail marketing	K4

Mapping

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

H-High ; M-Medium ; L -Low

22UCF307

Units	Content	Hrs
Unit I	Market - Marketing & Selling– Meaning and Definition – Objectives and Importance of Marketing - Evolution of Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation - Basis – Criteria – Benefits.	15
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors affecting Choice of Distribution- Branding – Features – Types – Functions - Packaging – Features – Types – Advantages – Brand Name and Trademark.	15
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Pricing. Pricing strategies- Price setting – objectives- factors and methods-Price adapting policies- Initiating and responding to price changes.	15
Unit IV	Promotion – Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Recruitment and Selection – Training of sales force - Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.	15
Unit V	Retail Marketing – Methods – Problems – Rural Marketing – Meaning and Features – Consumerism – Meaning and Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act (2019)– Consumer Forum. Recent Trends marketing – e-marketing - basics of marketing research and marketing information system- Green Marketing	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF307

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai & Bagavathi.R.S.N.	Modern Marketing Principles and Practices	Sultan Chand & Co Pvt. Ltd., 1 st Edition.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler.	Principles of Marketing	Prentice Hall of India.17 th Revised Edition, New Delhi	2018
2	William J Stanton.	Fundamentals of Marketing.	Tata McGraw Hill Publication,4 th Edition. NewDelhi	2012
3	Dr.Rajan Nair	Marketing.	Sultan Chand & Sons, 7 th Revised Edition. NewDelhi	2012
4	Sontakki. C N	Principles of Marketing	Kalyani publishers, 16th edition	2014
5	V.S.Ramasamy& S.Namakumari	Marketing management	SultanChand & Sons 5 th edition	2014

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF3A1			Title	Batch:	2022 - 2025
				Allied:III: Business Mathematics	Semester:	III
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students to apply Mathematical Knowledge to Business Problems

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of interest and related terms.	K1
CO2	Understand the set Operations and Laws.	K2
CO3	Demonstrate the knowledge of Matrix.	K3
CO4	Analyze the Differentiation Problems	K4
CO5	Develop the knowledge Integration.	K5

Mapping

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

H-High ; M-Medium ; L -Low

22UCF3A1

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple Interest and Compound Interest – Annuities – Meaning – Present Value of an Immediate and Annuity due – Amount of an Immediate and Annuity due - Bills Discounting – Terms.	18
Unit II	Sets –Definition and Notations - Methods of Description of Sets– Types of Sets – Venn Diagram – Set Operations – Laws & Properties of Sets –Cartesian Product - Series - Arithmetic Progression - Geometric Progression.	18
Unit III	Matrix Algebra – Order of Matrix – Types of Matrix – Matrix Operations - Addition, Subtraction and Scalar Multiplication of Matrix –Multiplication – Transpose – Properties - Determinants - Minor and Cofactor - Inverse of Matrix - Rank of a Matrix –Simultaneous linear equations – Standard Forms.	18
Unit IV	Differentiation – Standard Function - Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a Function Rule - Logarithmic Differentiation – Derivative – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L’s Hospital Rule.	18
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.	18
	Total Contact Hrs	90

Theory 20%

Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF3A1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. B. N. Gupta, Dr. PushkarNath, Shyamles Kumar	Business Mathematics	SBPD Publications	2020
2	D. C. Sanchetti, and V. K. Kapoor,	Business Mathematics.	Sultan Chand Co. & Ltd	2019
3	Hazarika Padmalochan ·	A Textbook of Business Mathematics.	Sultan Chand Co. & Ltd	2017
4	Dr. J. K. Sharma ·	Business Mathematics	I.K. International Publishing House Pvt. Ltd	2016
5	V. Sundaresan, and S. D. Jayaseelan.	Introduction to Business Mathematics	Sultan Chand Co. & Ltd	2012

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com –Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF3N1			Title	Batch:	2022 - 2025
				Non Major Elective I: Financial Services	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

This paper aims at imparting basic knowledge about financial markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect Financial system in India	K1
CO2	Understand the Financial Market	K2
CO3	Implement Merchant banking services and guidelines for merchant bankers	K3
CO4	Remember the functions and types of factoring	K1
CO5	Analyze the importance of venture capital	K4

Mapping

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

H-High ; M-Medium ; L –Low

22UCF3N1

Units	Content	Hrs
Unit I	Financial system in India - Functions of financial system- Financial concepts- Financial assets-Financial intermediaries.	3
Unit II	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities-Government Securities Market- Long term loans market.	3
Unit III	Merchant banking- Definition- Merchant Banking in India-Services-Guidelines for merchant bankers-progress of Merchant Banking in India.	3
Unit IV	Factoring-Meaning-Definition-Functions-Types of factoring-Factoring in India-Forfeiting- Benefits- Forfeiting in India.	3
Unit V	Venture capital –Concept- Features Venture capital-Importance of venture capital – Initiative in India-Guidelines –The Indian Scenario-Present position.	3
	Total Contact Hrs	15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF3N1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon.E &Natarajan.K,	Financial Markets & Services	Mumbai: Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Siddhartha SankarSaha	Indian Financial system	MC Graw Hill publishers	2020
2	BimalJaiswal, Richa Banerjee	Financial services	New Royal Book Company	2020
3	M.Y.Khan	Indian Financial system	MC Graw Hill publishers,11 th edition	2019
4	B.Santhanam.	Financial Services	Mumbai: Himalaya Publishing House.	2017
5	M.Y.Khan	Financial Services	Mumbai: Himalaya Publishing House.	2017

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF3N2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective I: Financial Institutions and Management	Semester:	III
					Credits:	2

Course Objective

To describe the functions of financial Institutions in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Financial Institutions	K1
CO2	Understand the Risks of financial institutions	K2
CO3	Remember Risk and liquidity management	K3
CO4	understand the Powers and duties of financial institutions	K2
CO5	Analyze Depository System in India	K4

Mapping

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

H-High ; M-Medium ; L –Low

22UCF3N2

Units	Content	Hrs
Unit I	Financial Institutions – Meaning – Kinds – Depository institutions- Insurance-Finance companies-Mutual funds.	3
Unit II	Risks of financial institutions- Market risk –credit risk- Internal rate risk.	3
Unit III	Risk management- Liability and liquidity management- Capital adequacy.	3
Unit IV	Powers and duties of financial institutions- general powers- Deposits – Prohibitions.	3
Unit V	Depository System- Meaning-Definition-Objectives-Depository process- Depository System in India.	3
	Total Contact Hrs	15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y	Financial Services	Tata McGraw Hill Company: India. 10 th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	KalpeshAshar	Financial Management	Vibrant publishers,4 th edition	2019
2	Dr.S.N.Maheswari	Financial management principles& practice	Sultan chand and sons	2019
3	M.Y Khan,Pk Jain	Financial management text, problems & cases	MC Graw Hill education,8 th edition	2018
4	Gordon & Natarajan	Financial Services	Himalaya Publishing House: 2 nd Edition	2016
5	Dr. Gurusamy S.	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company.	2012

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF408			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core - VIII: Corporate Accounting II	Semester:	IV
					Credits:	4

Course Objective

To enable the students, understand the 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 accounting procedures of amalgamation and absorption of companies.	K1
CO2	Understand the procedure for reducing share capital.	K2
CO3	Prepare financial statement of special type of business such as Banking companies.	K3
CO4	Understand the accounting procedures of insurance companies.	K2
CO5	Evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF408

Units	Content	Hrs
Unit I	Amalgamation Absorption of companies Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Purchase consideration-Types-Lump sum method-Net asset method-Net payment method-Intrinsic Value Method and Absorption of Companies.	15
Unit II	Reconstruction of Companies Internal reconstruction-Meaning- Alteration and Reduction of share capital-procedure for reducing share capital - Accounting for Reconstruction of Companies.	15
Unit III	Banking Company Accounts Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (New format only)	15
Unit IV	Insurance Company Accounts 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 (New format only).	15
Unit V	Holding Company Accounts 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)	15
Total Contact Hrs		75

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF408

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang.K.L,	Advanced Accountancy	Kalayani Publishers.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan Kumar Goyal	Corporate accounting	Taxmannpublishers 8 th edition	2021
2	R.S.Singal	Corporate accounting	V.K Global publication Ltd	2020
3	D.K Goel, Shelly Goel	Corporate accounting	Arya publications	2019
4	Reddy and Murthy	Corporate Accounting,	Chennai, Margham Publications	2017
5	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications,	New Delhi, Sultan Chand And company.13th Revised Edition,	2017

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
Name : Signature :	Name : :Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF409			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core - IX: Company Law & Secretarial Practice	Semester:	IV
					Credits:	3

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	Prepare the documents maintained under Companies Act 2013.	K2
CO3	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary	K3
CO4	Prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	Understand the various modes of winding up	K2

Mapping

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

H-High ; M-Medium ; L -Low

22UCF409

Units	Content	Hrs
Unit I	Company: Meaning-Definition – Characteristics – Types of companies including One Person Company–Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the company Secretary Before Incorporation.	15
Unit II	Memorandum & Articles: Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultra vires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum& Articles –Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	15
Unit III	Prospectus: Definition – Types of prospectus -Principles pertaining to prospectus under the company law - Contents –Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.	15
Unit IV	Meeting : Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders 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	15
Unit V	Winding up of Company: Meaning and Modes of Winding up –Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ashok K, and Bagrial, A.K	Company Law,	New Delhi, Vikas Publishing House.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D. Kapoor's, Dr.Rajni Abbi, Bharat Bhushan	Elements of Company Law	Sultan chand	2020
2	Mohammed kumalurnabi	Company Law	Dreamtech press	2019
3	Kapoor M.D.	Guide to the Companies Act,	Nagpur Wadhwa And Company	2017
4	Avtar Singh	Company Law	Lucknow, Eastern Book Company.	2017
5	Kapoor N.D	“Company Law and Secretarial Practice”,	13 th Edition, New Delhi, Sultan Chand & Sons.	2013

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
Name :	Name : :Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com - Finance		Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF410		Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	Core - X : Income Tax Law & Practice	Semester:	IV
				Credits:	4

Course Objective

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

Course Outcomes (CO)

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	Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	Get the idea of the various sources of incomes Examine.	K2
CO5	Apply and practice in computation of total income	K3

Mapping

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

H-High ; M-Medium ; L -Low

22UCF410

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status(Individual, HUF-AOP and others)– Scope of Total Income-Exempted Incomes.	15
Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	15
Unit III	Income from House Property-Computation of income from house property-Calculation of Net Annual value-Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession	15
Unit IV	Income from Capital Gains-Long term capital gain and short term capital gain-Computation of Capital gain-Income from other Sources-General Income-Specific Income-Computation of income from other sources.	15
Unit V	Set Off, Carry Forward and Set off of Losses. - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only)-Calculation of Tax Liability of Individual.	15
	Total Contact Hrs	75

Theory: 40%

Problem: 60 %

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF410

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC.	Income-tax Law and Account,	SahithyaBhavan Publisher Current Edition New Delhi,	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang, Income Tax Law and Practice	Income Tax Law and Practice, 43rd Edition.	Kalyani publishers, New Delhi,	2020
2	Bhagawathi Prasad.	Law & Practice of Income Tax in India	NavmanPrakashan Aligarh, New Delhi,	2020
3	DinkarPagare	Income Tax and Practice	Sultan chand& Sons	2020
4	Singhania Vinod K.	Direct Taxes Law and Practice	Taxmann Publications, New Delhi	2020
5	M. B. Kaddol	Income-Tax law & Practice	RenukaPrakashan, Hubli.	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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF4A1			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Allied:IV: Business Statistics	Semester:	IV
					Credits:	4

Course Objective

To enable students gain the knowledge 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 statistical data using Measures of central tendency.	K1
CO2	Understand the Measures of dispersion and Skewness Problems.	K2
CO3	Apply the knowledge of Correlation and Regression.	K3
CO4	Analyse the Price index numbers	K4
CO5	Develop the knowledge of time series and sampling errors.	K5

Mapping

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

H-High ; M-Medium ; L -Low

22UCF4A1

Units	Content	Hrs
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods. Measures of Central Tendency – Mean – Definition - Methods and data types- Median – Mode – Grouping table and analysis table - Geometric Mean - Harmonic Mean.	15
Unit II	Measures of Dispersion and Skewness – Range-Quartile Deviation and Standard Deviation – Methods - Pearson’s and Bowley’s Measures of Skewness.	15
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis - Difference between Correlation and Regression – Regression Equations - Regression Lines X on Y and Y on X.	15
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyres’ Method, Paasche’s Method, Fisher’s Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	15
Unit V	Analysis of Time Series and Business Forecasting – Components - Seasonal Fluctuations- Methods of Measuring Trend and Seasonal Changes (including problems)	15
	Total Contact Hrs	75

Theory 20%

Problem 80 %

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4A1**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Statistics.	Jai Publishers	2020
2	J. K. Sharma	Business Statistics	Vikas Publishing	2019
3	PerumalMariappan	Statistics for Business	CRC Press	2019
4	P.S. Gupta	Statistical Method	Sultan Chand & Sons.	2017
5	M. SivathanuPillai	Economic and Business Statistics	Progressive Corporation Ltd.	2017

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF4S1			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II / Naan Mudhalvan:Principles of Auditing	Semester:	IV
					Credits:	2

Course Objective

To expose the students to the principles and practices of Auditing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the objectives of an audit, qualification of an auditor and types of audit.	K1
CO2	Understand Internal Control system of a company and about vouching.	K2
CO3	Apply the knowledge of auditing in Investigation and conduct Electronic auditing.	K3
CO4	Analyze the Procedure for verification of assets and Liabilities.	K4
CO5	Evaluate the modes of appointment of an auditor and liabilities of an auditor in auditing the Financial statement of a company .	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF4S1

Units	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualifications of an Auditor – Quality Audit Planning-Audit Programme– Note book- Working paper – Auditing Standards	6
Unit II	Internal Control – Internal Check and Internal Audit — Vouching – Vouchers – Essentials of valid voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger	6
Unit III	Investigation – Objectives of Investigation –Difference between Auditing and Investigation– Investigation under the Provisions of Companies Act- Electronic Auditing–EDP Audit.	6
Unit IV	Verification and Valuation of Assets and Liabilities – Auditor’s Position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation-Methods and Causes – Reserves and Provisions – Secret Reserves.	6
Unit V	Audit of Joint Stock Companies – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditors – Audit Share Capital – Audit share transfer and transmission-Auditor’s Report – Contents and Types.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4S1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tandon, B.N., Sudharsana. S &Sundharabanu. S.	A Hand Book of Practical Auditing.	Sultan Chand & Company Ltd.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.B. K. Mehta & Dr. Kumari Anamika	Auditng	SBPD Publications	2020
2	Dr. T. R. Sharma Shahitya	Auditng	Bhawan Publications	2019
3	DinkarPagare	Principles & Practice of Auditing	Sultan Chand & Sons	2018
4	Pradeep Kumar, SachdevaBaldev, Jagwant Singh	Principles and Practices of Auditing	Kalyani Publications	2017
5	Dr .S. Meenakumari& Dr. I. Nagarajan.	Fundamentals of auditing	Aph Publishing Corporation	2015

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com- Finance		Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF4N1		Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Semester:	IV
			Non Major Elective II: Online Trading	Credits:	2

Course Objective

To enlighten students on the basic concept of online trading

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Online Trading process.	K1
CO2	Understand the Methods of Trading.	K2
CO3	Execute the Kinds of Speculators.	K3
CO4	Estimate the investor protection measures and SEBI Guide lines.	K4
CO5	Analyse the DEMAT and REMAT operations.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF4N1

Units	Content	Hrs
Unit I	Online share Trading- Introduction - Modus operandi of E-Trading-BSE-BOLT system-Merits of online trading-Types of stock market orders-NSE-OTCEI.	3
Unit II	Methods of Trading-Selection of Broker- Choice of a broker-placement of order-execution of order-Preparation of contract notes- settlement of transaction-Types.	3
Unit III	Speculation- Kinds of Speculators-Speculator Vs Broker-Investor-Jobbers - client brokers-floor brokers- Jobbers/Taravaniwallas - Badla financiers-Arbitragers-Bulls/tejiwallas-Bears/Mandiwallias-Speculative Transactions.	3
Unit IV	Investors protection-Factors affecting investors interest-Investor protection measures- SEBI Guide lines-Prohibition of Unfair trade practices-Recent Guidelines	3
Unit V	Trading process-DEMAT-Functions-REMAT-Operations-Role of Exchange, Securities and Funds	3
	Total Contact Hrs	15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4N1**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10 th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suresh Padmalatha,Paul Justin	Management of Banking and financial services	Pearson education,4 th edition	2017
2	NachiketM.vechalekar, Rekhakankariya	Financial services	Nirali Prakashan,1 st edition	2016
3	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2 nd Edition.	2016
4	DhananjayBaput	Marketing of financial services	Dreamtech press	2013
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2012

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF4N2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective II : Financial Intermediaries	Semester:	IV
					Credits:	2

Course Objective

To describe the Role and functions of financial intermediaries in India

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Financial intermediaries and their functions.	K1
CO2	Understand the Financial instruments	K2
CO3	Implement the types of financial intermediaries and their services.	K3
CO4	Implement the Portfolio management.	K4
CO5	Analyze the Role of Financial Intermediaries.	K4

Mapping

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

H-High ; M-Medium ; L –Low

22UCF4N2

Units	Content	Hrs
Unit I	Financial intermediaries-Meaning-Definition-functions-Advantages-Disadvantages-Differencebetweenfinancial institutions and financial intermediaries.	3
Unit II	Financial instruments-Meaning- Definition-Functions-Advantages-Disadvantages-Relationship of financial instruments with financial intermediaries.	3
Unit III	Types of financial intermediaries-Deposit type institutions-Commercial thrift institutions -Contractual saving institutions-Life insurance-Pension fund-Investment fund-Mutual fund and money market.	3
Unit IV	Services of financial intermediaries-Issue management-Underwriting-Portfolio management-Mergers and acquisitions.	3
Unit V	Role of Financial Intermediaries-Measures for Investor protection-Factoring in Trading-Depository System.	3
	Total Contact Hrs	15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4N2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10 th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA B.Saravanaprasath	Financial management & economics for finance CA intermediate	Commercial Law publishers, 5 th edition	2021
2	Prof.SonuRane	Economics for finance CA intermediate	Target publication Pvt.Ltd, 1 st edition	2020
3	PC Tulsion, Bharat Tulsion, TusharTulsion	Financial management for CA intermediate	MC Graw Hill, 1 st edition	2020
4	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2 nd Edition.	2016
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2012

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF511			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core - XI: Cost Accounting	Semester:	V
					Credits:	5

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	Apply skills in preparing cost sheet.	K1
CO2	Understand the methods of valuing material issues	K2
CO3	Evaluate problems in the allocations and apportionment of overheads.	K3
CO4	Analyze the features of process costing.	K4
CO5	Analyze the process of unit, job and batch costing	K4

Mapping

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

H-High ; M-Medium ; L -Low

22UCF511

Units	Content	Hrs
Unit I	Cost concepts 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	18
Unit II	Material Control Materials – Levels of Inventory(AS-02) – EOQ – Methods of Valuing Material Issues – FIFO – LIFO – HIFO- Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	18
Unit III	Labour and Overheads 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
Unit IV	Process Costing Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18
Unit V	Unit, Job, Batch and Transport Costing Unit Costing – Job Costing and Batch costing -Joint product By product– Transport Costing	18
	Total Contact Hrs	90

Theory 20% Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF511

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prof.AmitabhaBasu	Cost and management accounting	Tee Dee publication	2020
2	Jawahar Lal ,Seema Srivastava, Manisha Singh	Cost accounting	MC Graw Hill publishers	2019
3	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	4 rd Edition, Tata MC Graw Hill Education Private Ltd.	2017
4	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017
5	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers.	2017

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com -Finance			Programme Title:	Bachelor of Commerce - Finance	
Course Code:	22UCF512			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core - XII: Banking Law & Practice	Semester:	V
					Credits:	4

Course Objective

To enrich, enlighten and embellish the student's knowledge about the ingredients of the banking sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember Banking System in India	K1
CO2	Understand the Types and relationship of customer and banker	K2
CO3	Execute Techniques of Credit Creation	K3
CO4	Analyze the classifications of negotiable instruments	K4
CO5	Understand the trends in digital banking.	K2

Mapping

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

H-High ; M-Medium ; L -Low

22UCF512

Units	Content	Hrs
Unit I	Introduction- Bank- Meaning and Definition - Objectives-Functions-Banking System in India- Evolution – Types of banks - Indigenous Bankers - Commercial Banks-State Bank Of India - Regional Rural Banks - Development Banks -Industrial Development Banks of India-NABARD(National bank for agricultural and rural development) - National Housing Bank - Nature and Functions - RBI - Functions- Methods of Credit Control	18
Unit II	Banker customer relationship- Banking- Meaning -Definition- Banker- Customer-types of customer -Relationship between banker and customer- Importance of customer relations - KYC norms - Rights of Banker - obligation of banker and customer-Customer grievances and redressal - Ombudsman - Functions - Powers and Duties.	18
Unit III	Bank Lending and Banking Reforms-Deposits -Types -Loans- Types of Loans and Advances - Principles of Sound lending - Secured vs. Unsecured Advances - Advances against various securities - Priority sector lending - Basel Norms I, II and III-Non-Performing Assets - SARFAESI Act- Banking Sector Reforms	18
Unit IV	Negotiable Instruments Act - Meaning - Characteristics - Types of NI- Cheques - Meaning - Precautions before honouring a cheque - Circumstances under which a cheque can be dishonoured - Crossing and endorsement - meaning- definitions- types and rules of crossing- Endorsement – Definition - Kinds of endorsement - Significance of endorsement - Paying Banker - Duties and Protection to paying banker- Collecting bankers - Duties - Statutory protection for holder in due course - Concept of negligence	18
Unit V	Digital Banking- Meaning- Benefits- Home banking- Mobile banking- Virtual banking- Payment Banking-E-payments- ATM Card/Biometric card- Debit/Credit card- Smart card-Prepaid Instruments- NEFT- RTGS- ECS (credit/debit)- E-money-Electronic purse- Digital cash - Impact of IT on Banks- Soft banks- payment banks-e-wallet.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF512

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordan and Natarajan	Banking Theory Law and Practice	Himalaya Publishing House.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.R.Myneni	Law of Banking and negotiable instruments	Asia Law house, 4 th edition	2019
2	M.L.Tannan	Banking law and practice in India	Lexis Nexis publishers ,27 th edition	2017
3	R.N.chaudhary	Banking laws	Central Law Publication	2016
4	Sundharam& Varshney	Banking Theory Law and Practice	New Delhi: Sultan Chand & Sons.	2015
5	D.Muralidharan.	Modern Banking theory	New Delhi: Sultan Chand & Sons	2014

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF513			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core- XIII: Executive Communication & Information security	Semester:	V
					Credits:	4

Course Objective

- To develop the skill of writing letters
- To create awareness to how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office 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, Functions and Types of communication.	K1
CO2	Understand to writing business trade letters.	K2
CO3	Apply the basic exposure to banking correspondence.	K3
CO4	Determine and analyze Security threats and vulnerabilities and security solutions to reduce the risk of exploitation.	K4
CO5	Develop the Network security and User authentication concepts	K5

Mapping

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

H-High ; M-Medium ; L -Low

22UCF513

Units	Content	Hrs
Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter.	18
Unit II	Trade Letters – Enquiries and Replies, Orders and their Execution – Credit and Status enquiries – Quotations - Complaints and Adjustments. Collection Letters – Circular Letters –Application Letters - Forms and Contents of an Application Letter –Sales Letters.	18
Unit III	Banking correspondence: Introduction – Correspondence with Customers –Head office and Other Banks - Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance and Life Insurance.	18
Unit IV	Components of communication system-Transmission media-Protocol definition-Introduction to TCP/IP-Wireless Network-Basics of internet-Types of attack: Phising, spoofing, Impersonation, Dumpster diving-Information security goals-Information security threats and vulnerability: spoofing identity, tampering with data, repudiation, information disclosure, denial of service, elevation of privilege.	18
Unit V	Authentication- password management-E-commerce security-Windows security- Network security- Network intrusion deduction and prevention system-Fire walls- software security-web security - User authentication, authentication - secret and session management - cross site scripting - cross site forgery - SQL injection. Computer forensics-Steganography.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF513

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal and J.S.Korlahalli,.	Essentials of Business Communication	Sultan Chand & Sons	2017
2	P. Parameswaran, R. SaravanaKumar, T. Jayalakshmi.	A text book of Information Technology	Sultan Chan & Sons	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S. and Pattenshetti, C.C.	BusinessCommunication	Sultan Chand	2017
2	Asha Kaul	Effective Business Communication	PHI Learning	2014
3	P. D. Chaturvedi, MukeshChaturvedi	Fundamentals of Business Communication	Publisher:Pearson Education India	2012
4	Jason Andress	Foundations of Information Security	No Strach Press	2019
5	Gurvider Singh, Rachhpal Singh	A Text Book of Information Technology in Business	Kalyani	2010

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Cour,se Code:	22UCF5E1			Title	Batch:	2022 - 2025
				Core Elective I: Financial management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enlighten the students with new concepts of Financial Management and to give them various Concepts like capital structure, cost of capital, Leverage and dividend policies/

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concept of finance and role of finance manager.	K1
CO2	Understand the concept of cost of capital and capital structure to take efficient financial decision.	K2
CO3	Apply the knowledge of finance in deciding capital structure	K3
CO4	Analyze the budgeting tools and techniques and leverage for investment in business	K4
CO5	Analyze various dividend decision theories.	K4

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5E1

Units	Content	Hrs
Unit I	Finance – meaning - sources of finance - Financial Management- Meaning &significance – objectives - Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	18
Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Equity Capital - Cost of Preference Capital - Debt Capital and Retained Earnings – Weighted Average Cost of Capital (simple problems only).	18
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis- Indifferent Point of EBIT	18
Unit IV	Capital Budgeting-Meaning-Importance-Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-Profitability Index-IRR(Including simple problems only)- Leverage – Operating Leverage – Financial Leverage – Composite leverage (Theory only)	18
Unit V	Dividend –Meaning-Types- Determinants- Theories-Walter’s Model – Gordon’s Model –MM approach.(Theory only)	18
	Total Contact Hrs	90

Theory: 80%**Problem: 20%****Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF5E1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Gupta and R.K. Sharma	Financial Management	Kalyani publishers.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management – Theory and Practice	Tata McGraw Hill Publishing Company Ltd.	2017
2	Khan, M.Y. and P.K. Jain	Financial Management	Tata McGraw Hill Publishing Company Ltd.	2016
3	Maheshwari, S.N	Principles of Financial management	Sultan Chand & Sons,	2012
4	Kulkarni, P.V. SatyaprasadB.G	Financial Management	Himalaya Publishing House	2015
5	I.M. Pandey	“Financial Management	Vikas Publishing House Pvt Ltd,	2016

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF5E2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective I: International Finance	Semester:	V
					Credits:	5

Course Objective

To enable the students to get Overview International finance, balance of payment, export and import finance and FDI

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concept of International Finance	K1
CO2	Describe the balance of payment	K2
CO3	Apply the knowledge of export and import finance in business	K3
CO4	Analyze the international Financial Market	K4
CO5	Evaluate the impact of Foreign Direct Investment	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5E2

Units	Content	Hrs
Unit I	International Finance- Importance -scope- Goals of International Finance -Balance of Payments – The Current Account – The Capital Account – Significance – Balance of Payments in the World – Balance of Payments Account of India	18
Unit II	International Monetary System- Bimetallism Gold standard- Bretton Wood System- Floating Exchange Rate regime- European Monetary System- IMF- WTO-GATT	18
Unit III	Export and Import Finance - Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfaiting – Deferred Payment Terms – EXIM Bank – ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods..	18
Unit IV	International Financial Markets – Sources of International Funds – Multilateral Development Banks – International Banks – International Equities – GDRs – ADRs – Euro Bonds – Repos – Euro Deposits – Euro Issues in India	18
Unit V	FDI- Foreign Direct Investment (FDI) – Forms of FDIs – Purpose of overseas investment - Benefits to the Host Countries – Effect of FDI – FDI in India – Current trends in FDI in India.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. V.A. Avadhani, 2011	International Finance,	JBA, New Delhi,	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	O.P Agarwal	International Finance	Himalaya Publishing House	2015
2	Kevin. S	Fundamentals of International Financial Management,	PHI	2012
3	H. Kent Baker, Leigh A. Riddick	International Finance	Oxford University Press	2013
4	Geert Bekaert	International Financial Management	Kindle edition	2017
5	Krugman Obstfeld Metlitz	International Finance: Theory and Policy	Pearson	2014

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF5E3			Title	Batch:	2022 - 2025
				Core Elective I:	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Business Environment	Credits:	5

Course Objective

To enable the students to get an overview and impact of business environment, political, social, Economic and financial environment

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the nature of business environment and its components	K1
CO2	Understand the role of government in business	K2
CO3	Apply the knowledge of business in society.	K3
CO4	Analyze the factors affecting economic environment	K4
CO5	Evaluate the role of finance in environment	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5E3

Units	Content	Hrs
Unit I	The concept of Business Environment - its features and importance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions- Environment analysis and forecasting	18
Unit II	Political Environment - Government and Business relationship in India - Functions of state- Government and legal environment- economic role of Government in India- Provisions of Indian constitution pertaining to business	18
Unit III	Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business-Factors affecting social orientation.	18
Unit IV	Economic Environment –Nature and structure of the economy- Economic policy and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning.	18
Unit V	Financial Environment - Financial system: Monetary and Fiscal policies- Financial market structure - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF5E3

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sankaran.S	Business Environment	Margham publication	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. V. C. Sinha, Ritika Sinha	Business Environment	<u>SBPD Publications</u>	2020
2	Francis Cherunilam	Business Environment	Himalaya publishing house	2016
3	Dr.V.C Sinha	Business Environment	SBPD PUBLISHING HOUSE	2016
4	K.Aswathappa	Essential of Business Environment	Himalaya publishing house.	2014
5	<u>Veena Keshav Pailwar</u>	Business Environment	<u>PHI Learning</u>	2014

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
Name :	Name: Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF514			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Core - XIV: Internship (Institutional Training)	Semester:	V
					Credits:	2

Course Objective

To give Practical exposure to the Students.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the functions of various department of a concern	K2
CO2	Identify the process of departments	K3
CO3	Apply the practical knowledge in business	K3
CO4	Analyze the role of each and every department	K4
CO5	Evaluate the business activities.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF514

Institutional Training

Institutional Training is a part of B.Com. (Finance) Curriculum. Students undergo training for a period of 30 days at the end of Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the Student's Performance. Weightage assigned for the student is 100, the distribution of which is as below:

Criteria	Marks
Internal	25
External	25
Total	50

S. No	Internal Components	Marks
1	Review I	5
2	Review II	5
3	Review III	5
4	Rough Draft Submission	10
Total		25

S. No	External Components	Marks
1	Evaluation	15
2	Viva-Voce	10
Total		25

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF515			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Core Lab I : Programming Lab Tally	Semester:	V
					Credits:	2

Course Objective

To create practical knowledge in accounting aspects
To prepare the students for job market

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Create voucher and ledger	K3
CO2	Prepare final accounts	K3
CO3	Prepare accounting and inventory information	K4
CO4	Create Stock summary	K4
CO5	Create Godown summary.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF515

Content	Hrs
<p style="text-align: center;">LIST OF PROGRAMMES</p> <ul style="list-style-type: none">• Company Creation and Alteration• Creating and Displaying Ledger• Voucher Creation• Voucher Alteration and Deletion• Inventory Information – Stock Summary• Inventory Information – Go down Creation and Alteration• Final Accounts• Final Accounts with Adjustments• Bank- Reconciliation Statements• Cost Center and Cost Categories• Accounting and Inventory Information• Bill wise Statements• GST Calculation	30
Total contact Hrs/Semester	30

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com –Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF5S1			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Skill Based Elective- I: Fundamentals of Entrepreneurship	Semester:	V
					Credits:	2

Course Objective

To enable the students to become an entrepreneur

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge about the Entrepreneurship.	K1
CO2	Get the idea about the areas of Barriers of Entrepreneurship and the need of Entrepreneurship Trainings.	K2
CO3	Execute the ideas in the field of Institutional support available for entrepreneurs and the sources of Finance	K3
CO4	Analyze the matters related to sources of finance	K4
CO5	Understand the process of starting a new venture	K2

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5S1

Units	Content	Hrs
Unit I	Entrepreneurship – Entrepreneur Vs Entrepreneur— Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Women Entrepreneur – Opportunities and Challenges- Factors influencing entrepreneurship. Role of Entrepreneur in Indian Economy.	9
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India –Phases of EDP. Startups and its stages- Incubators. Starting a new company-Buying an Existing Business –Franchising-Family Business.	9
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)	9
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI–SFC– LIC– Indirect Assistance of RBI-NABARD. Intellectual property Meaning- Need for protection – Copyright- Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness	9
Unit V	Government Schemes - Pradhan Mantri Mudra Yojana – Credit Guarantee Scheme for Start-Ups-Credit Guarantee Trust Fund for Micro & Small Enterprises -Incentives and Subsidy – Need – Significance – Procedure to avail the incentives –Different types of incentives and subsidy –Advantages and Disadvantages of Incentives and Subsidy. Problems relating to Subsidies.	9
	Total Contact Hrs	45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF5S1**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S.	Entrepreneurial Development	S.Chand&Coltd. NewDelhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	GuptaCB&Khanka, S.S.	Entrepreneurship & small business management	S.Chand&Coltd. NewDelhi	2017
2	Robert D &Peters.P	Entrepreneurship	S.Chand&Coltd. NewDelhi	2017
3	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routedge	2015
4	Gupta. C.B and Srinivasan.	Entrepreneurial Development	N.P.Sultan Chand and Sons	2017
5	Jayasree Suresh	Entrepreneurial Development	Margham Publications	2012

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF5S2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Skill Based Elective- I: Organisational Behaviour	Semester:	V
					Credits:	2

Course Objective

To educate the concepts of organizational behavior.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the importance of Organizational Behavior	K1
CO2	Understand the Prospection and Personality	K2
CO3	Execute the knowledge in Learning and Process & executive development	K3
CO4	Interpret the Morale and its Determinants.	K4
CO5	Create awareness in Job Satisfaction	K6

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5S2

Units	Content	Hrs.
Unit I	Introduction to Organization Behavior Introduction to organization-Concept of Organizational Behavior (OB)- Importance of Organizational Behavior -Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB	9
Unit II	Individual behavior Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors.	9
Unit III	Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial interpersonal styles. Interpersonal Skills in the Workspace – Team work –Dependability-Responsibility-Empathy.	9
Unit IV	Group behavior Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.	9
Unit V	Dynamics of Organization Behavior Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behaviour. Dynamics of behaviour in Organisations.	9
	Total Contact Hrs.	45

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF5S2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K.Aswathappa	OrganisationalBehaviour.	Himalaya Publishing house	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Stephenrobbins,	OrganisationalBehaviour	pearson education, 10 th edition,	2015
2	Memoria	Industrial Relation- Personal Management.	Sultan Chand & Sons	2016
3	Sekaran Uma, Tata	Organizational Behavior Text and Cases	McGraw Hill Education Private Limited, Second Edition	2014
4	Luthans, F.	OrganisationalBehaviour	McGraw Hill, International Edition.	2010
5	Pareek, U.	Understanding OrganisationalBehaviour	Oxford University Press	2010

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF5AL			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-	Advanced Learner Course - I - Management Information Systems	Semester:	V
					Credits:	2

Course Objective

To gain knowledge of MIS, SAD, Database and Knowledge management and to develop Information Technology and its use in Decision Making areas of business environment.

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 MIS	K1
CO2	Understand the Systems Engineering Analysis and Design concepts.	K2
CO3	Apply the knowledge of Decision support system and Knowledge Management and enterprise Management.	K3
CO4	Analyse Data model and Business Intelligence	K4
CO5	Develop the Information Security Challenges in e-Enterprises	K5

Mapping

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

H-High ;M-Medium;L -Low

22UCF5AL

Units	Content	Hrs
Unit I	Management Information systems: Meaning and Definition – Concept - Role of MIS – Components– MIS Model - Types of Information system - Organization Need for MIS. Decision Making: Concepts – Process — Behavioural Concepts in Decision Making – MIS Support for decision making - Organizational Decision-Making.	-
Unit II	Systems Engineering Analysis and Design: System Concepts – System Control – System Types – Handling System Complexity – Classes of Systems – Need for System Analysis – System development Model – SSAD-OOA-OOT-OOSAD. Development Process of MIS: Long Range plans – Ascertaining class of Information – Development and Implementation of MIS – Management of Information Quality in MIS –Development Process Model.	-
Unit III	Decision support system and Knowledge Management: Concept - GDSS – DSS application in e-Enterprise - Knowledge Management - Knowledge Management Systems – MIS and the benefits of DSS. Enterprise Management Systems: EMS-ERP System – ERP Models and Modules – Benefits - ERP Product Evaluation - EMS and MIS.	-
Unit IV	Information, Knowledge, Business Intelligence: Concepts – Classification – Methods - Value of Information - Business Intelligence - MIS and Information and knowledge. Database and Client Server Architecture: Concepts-Models-Data Models-Database Design-Conceptual Model and Physical Model – RDBMS-Client - Server Architecture – MIS and RDBMS.	-
Unit V	Information Security Challenges in e-Enterprises: Introduction -Controlling Security Threat and Vulnerability-Managing Security Threat in eBusiness. Technology Impact on Society: Introduction – Impact of IT on Privacy – Ethics – Technical Solutions for Privacy Protection – Intellectual Property, Copyright and Patents – Impact of IT on Workplace – Information System Quality and Impact.	-
	Total Contact Hrs	-

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Waman S JawadekarSanjiva Shankar Dubey	Management Information System	McGraw Hill	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh Behl, James A. O'Brien, George M. Marakas	Management Information System	McGraw Hill	2019
2	Maria Pomffyova	Management Information System	<u>IntechOpen</u>	2018
3	James A. O'Brien, George M. Marakas, Ramesh Behl	Management Information System	McGraw Hill	2017
4	Gordon Davis, Margrethe Olson	Management Information System	McGraw Hill	2017
5	Sadagopan	Management Information Systems	Prentice hall of India	2012

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF616			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core- XV: Management	Semester:	VI
				Accounting	Credits:	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 the financial statement using various ratios	K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
CO4	Analyse the various tools and techniques in cost control like variance analysis and budgetary control.	K4
CO5	Develop the Marginal Costing Techniques for decision making process.	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	M
CO2	M	M	H	H	H	M	M	H	H	H
CO3	H	H	H	M	H	H	H	H	M	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	M	H	H	H	H	M

H-High ; M-Medium ; L –Low

22UCF616

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	18
Unit II	Ratio analysis Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Reconstruction of Profit and Loss A/C - Reconstruction of Balance sheet - Computation of Ratios from Financial Statements.	18
Unit III	Funds Flow and Cash Flow Statement Funds Flow Analysis - Meaning and Definition – Computation of Changes in Working Capital – Calculation of Funds From Operations - Preparation of Funds Flow Statement - Cash Flow Analysis (New format)(AS-03) – Meaning and Definition - Computation of Cash From Operations – Preparation of Cash Flow Statement.	18
Unit IV	Budgetary Control Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	18
Unit V	Marginal Costing Techniques Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	90

Theory 20% Problems 80%**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF616**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy &Dr. Y. Hariprasad Reddy	Management Accounting	Margham Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S. N. Maheswari.	Cost and Management Accounting	Sultan Chand & Sons.	2017
2	Sharma and S. K. Gupta. S.K	Management Accounting	Kalyani Publishers	2017
3	S. P. Jain and K. L. Narang.	Cost and Management Accounting	Kalyani Publishers	2017
4	M. N. Arora	Cost And Management Accounting.	Himalaya Publishing House	2016
5	M. Y. Khan, Pramod Kumar Jain	Management Accounting	McGraw-Hill Education	2013

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF617			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core- XVI: Goods and Service Tax	Semester:	VI
					Credits:	3

Course Objective

To impart knowledge about Goods and service taxes and indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST.	K1
CO2	Provides information to understand the traders who are responsible to pay GST to State Government and exemptions	K2
CO3	Implement GST and its working mechanisms.	K3
CO4	Demonstrate the documents which are necessity to filing regards outward goods, inward goods, annual returns and claims.	K4
CO5	Evaluate the Calculations of Input tax Credit under GST	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF617

Units	Content	Hrs
Unit I	Indirect taxes – Meaning – Features – Contribution to government revenue – Constitutional basis of taxation in India - Introduction to Goods and Services Tax (GST)-Objectives and basic scheme of GST - Meaning – Salient features of GST – Subsuming of taxes– Benefits of implementing GST – Constitutional amendments – Structure of GST.	18
Unit II	Rationale for GST- Structure of GST (SGST, CGST and IGST), GST counsel- GST Network-state compensation Mechanism- Registration of Dealers. – Rates of GST. Procedure and Levy Under GST-Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services	18
Unit III	Taxable event – Supply of goods and services - Place of supply- within state, and Export - Time of Supply-Valuation for GST – valuation rules - Taxability of expenses - Exemption from GST - Small supplies and composition scheme - classification of Goods and services - composite and Mixed Supplies.	18
Unit IV	Assessment and Returns-Furnishing details of outward supplies and inward supplies - First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability.	18
Unit V	ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services - Introduction to Customs Law – Objectives of Customs Levy – Levy and Collection of Customs duty – Taxable event.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF617

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes.	Taxman Publications Private Limited. Mumbai	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran.V	Indirect Taxation	Sultan Chand and Sons. New Delhi	2019
2	Mittal, J.K	Law Practice and Procedures of Service Tax	Jain Book Agency. New Delhi	2017
3	RadhaKrishnan, R	Indirect Taxation	Kalyani Publishers.	2017
4	Sethurajan	Indirect Taxation including Wealth Tax	Speed Publications	2019
5	CA. Kamal Garg Neeraj Kumar Sehrawat	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF618			Title	Batch:	2022 - 2025
				Core XVII: Case Analysis	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enable the students to 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 Role and types of cases.	K1
CO2	Understand the concepts of marketing case studies	K2
CO3	Apply the practical knowledge in human resource management cases.	K3
CO4	Analyse the concepts of financial management.	K4
CO5	Formulate the case studies in costing and business	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF618

Units	Content	Hrs
Unit I	Case study – Meaning – Purpose – Preparation of Cases – Types of Cases – Role of Case Analysis	15
Unit II	Case Studies in Marketing – Concept of Marketing – New Product Development – Pricing Strategies – Product Promotion – Sales Management	15
Unit III	Case Studies in Human Resource Management - Training and Development – Performance Appraisal – Leadership – Motivation – Industrial	15
Unit IV	Case Studies in Financial Management – Working Capital – Dividend Policies – Capital Structure – Budgeting	15
Unit V	Case Studies in Costing – Production and Materials Management – Production Techniques – Material Management – Cost Management – Transport Management	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF618

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William Ellet	The Case study Handbook	Harvard Business Review Press	2018
2	R. Srinivasan	Case studies in Marketing	Prentice Hall India Learning Private Limited	2014
3	Sanjeev Bansal, Jaya Yadav, HargovindKakkar	Case Studies in Human Resource Management	I K International Publishing House	2015
4	Xiaohu (Shawn) Wang	Financial Management in the Public Sector	Taylor & Francis Group	2014
5	Keith Potts, NiiAnkrah	Construction Cost Management Learning from Case Studies	Routledge	2014

Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	25
Internal Assessment	25
Total	50

Question paper pattern ESE:

- Duration of examination 3 hours
- Pattern of Questions
 - Part A - 1*10 = 10
 - Part B - 5*8 = 40 (five out of Six)
 - Record = 10
 - End of semester Examination Max Marks = 60
- Maximum marks obtained by the students, reduced to 25 marks.

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF6E4			Title	Batch:	2022 - 2025
				Core Elective -II:	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Investment Management	Credits:	5

Course Objective

To impart skills on the fundamentals of investment and security analysis

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the meaning of investment and speculation	K1
CO2	Understand the various investment avenues available for investors	K2
CO3	Apply fundamental and technical analysis for Investment	K3
CO4	Analyze the risk and return concepts in Investment	K4
CO5	Evaluate the portfolio management Process	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6E4

Units	Content	Hrs
Unit I	Investment – Meaning - Definition–Financial and Economic meaning of investment - Importance of Investments - Elements of Investment-Types of Investor - Investment and Gambling – Investment & Speculation.	15
Unit II	Investment Media – Investment Avenues – Bonds and Securities – Features – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.	15
Unit III	Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.	15
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.	15
Unit V	Portfolio Management - Portfolio – Meaning – Markowitz Theory– Elements of Portfolio Management - Portfolio Selection- feasible set of portfolio – selection of optimal portfolio- sharpe index model - Capital asset pricing model (CAPM model) Arbitrage Pricing theory - Performance Evaluation – ratios for evaluation- sharp and Treynor ratio and Portfolio Revision- revision strategies – formula plan- Constant rupee plan- constant ratio plan- variable ratio plan and rupee cost average plan	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6E4

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management	Himalaya Publishing House	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing Company Ltd.	2017
2	Natarajan L,	Investment Management, Security Analysis and Portfolio	Margham Publications	2013
3	Bhalla V.K	Investment Management	Sultan Chand and Sons.	2010
4	Avadhani VA	Security Analysis and Portfolio management	Himalaya Publishing House, Mumbai.	2016
5	Punithavathy Pandian	Security Analysis and Portfolio management	Vikas Publishing House Pvt Ltd, New Delhi.	2013

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6E5			Title	Batch:	2022 - 2025
				Core Elective -II: Derivatives Market	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

The aim of the course is to equip students with the knowledge of emerging commodities derivatives trading practices in India. Further, the regulatory framework of these markets will also be highlighted.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of derivatives	K1 & K2
CO2	Identify Future and forward agreement	K2
CO3	Examine the process of call options and put options	K3
CO4	Analyze the functioning of commodities market	K4
CO5	Evaluate the trading ,settlement and clearing mechanism	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6E5

Units	Content	Hrs
Unit I	Introduction to Derivatives Market Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management .	15
Unit II	Forwards and Futures Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models, Beta Management of Stock portfolios, Interest rate swaps- Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)	15
Unit III	Options –Basic Terminology, call, Put, Quotations, Trading & settlement, Margins, Adjustment for corporate actions, Options other than stocks/indices, Difference options & futures/ forwards	15
Unit IV	Functioning of Commodities Market Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges	15
Unit V	Trading, Clearing and Settlement in Derivatives Markets Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John C.Hull Sankaranbasu	Options, Futures and other Derivatives	Pearson Education India 8 th edition	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	PatricBoyale	Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps	Kindle	2018
2	R. Stafford Johnson	Derivatives Markets and Analysis	Wiley	2017
3	David H. Goldenberg	Derivatives Markets	Routledge,1st Edition	2016
4	Michael Durbin	All About Derivatives	McGraw-Hill Professional Publishing/ Edition 2	2010
5	AparnaBellur	Derivatives Market in India	ICFAI University Press	2009

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF6E6			Title	Batch:	2022 - 2025
				Core Elective -II: E-Commerce	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To expose the students in IT with commerce and to provide knowledge on 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 concept of e-commerce and its advantage	K1
CO2	Understand the Different Business Models	K2
CO3	Apply the knowledge over Internet Infrastructure	K3
CO4	Analyze the E-Marketing and E-Payment System	K4
CO5	Evaluate the Legal framework of e-commerce and Cyber crime	K5

Mapping

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

H-High ;M-Medium;L –Low

22UCF6E6

Units	Content	Hrs
Unit I	Introduction to E-commerce -History of E-commerce -features of E-commerce technology -advantages, challenges in E-commerce – E-com Vs E-Business -functions of E-Commerce – Ecommerce framework	15
Unit II	E-commerce business models-Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B), Business-to-Administration (B2A) and Consumer-to-Administration (C2A)- Transaction security – Firewalls and transaction security – requirements for transaction security	15
Unit III	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, requirements for Internet -The Advantages of Internet- Internet service provider – Types –World Wide Web- www technologies	15
Unit IV	E- Marketing & E- Payment system – E-Marketing channels – Advertising on Network- EDI architecture and Paper less Trading -Types of E- Payment system – Issues – Components of effective E -Payment system	15
Unit V	Legal Framework – Legal Framework for E-Commerce- Net threats – cyber laws – aims and features of cyber laws – Cyber crimes -Intelligent Web design	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6E6**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Addison Wesley	Frontier of E-Commerce	Pearson publication	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	David Whiteley	E-commerce: Strategy, Technology and Applications	McGraw Hill Education	2017
2	Bharat Bhaskar	Electronic Commerce: Framework, Technology and Application	McGraw Hill Education	2017
3	PT Joseph	E-Commerce: An Indian Perspective	PHI Learning	2019
4	Greenstein, Feinman, ,	E-Commerce,	Tata McGraw Hill Publications	2001
5	Dennis P.Curtin	E-Commerce principles and Information technology	Tata Mc Graw Hill Publication	2004

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6E7			Title	Batch:	2022 - 2025
				Core Elective -III:	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem	-	Working Capital Management	Credits:	5

Course Objective

To enlighten the students with new concepts of Working capital Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the working capital concepts	K1
CO2	Understand sources of financing current asset	K2
CO3	Apply the cash and receivables management	K3
CO4	Analyze the inventory management technique	K4
CO5	To create knowledge in Inventory Control Systems	K6

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6E7

Units	Content	Hrs
Unit I	Working capital-meaning-Importance of working capital management-components of working capital-Determinants of working capital requirements-Estimating working capital needs -working capital lifecycle-Roles of finance manager in working capital	15
Unit II	Financing Current Assets - Different approaches to financing current assets: Conservative, aggressive and matching approach, Sources of finance- Spontaneous source- Trade credits- Short term bank finance- Commercial papers and Public deposits- Committees on working capital finance.	15
Unit III	Cash Management - Facets of Cash Management, Motives for Holding Cash, Factors determining Cash Needs, Cash Budgeting, Long term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.	16
Unit IV	Receivables Management - Objectives, Credit Policy: Nature and Goals, Optimum Credit Policy- Credit policy variables-credit standards-credit period-cash discount and collection efforts – credit evaluation – control of receivables.	14
Unit V	Inventory Management- Nature of Inventories- Need to Hold Inventories - Objectives of Inventory Management, Inventory Management Techniques - Analysis of Investment in Inventory - Inventory Control Systems.	15
	Total contact Hrs/Semester	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6E7

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	HrishikesBattacharya	Working capital Management strategies and Techniques	Prentice hall of India	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V. K. Bhalla	Working Capital Management: Text and Cases	Anmol Publisher,	2018
2	.I.M. Pandey	FinancialManagement	Vikas Publishing House Private Ltd,	2015
3	James sagner	Essentials of Working capital Management	Willey Publishers	2010
4	R.K. Gupta, Himanshu Gupta	Working Capital Management	Notion Press	2016
5	KrishRangarajan and Anil Misra	Working Capital Management	Excel Books	2010

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6E8			Title	Batch:	2022 - 2025
				Core Elective -II:	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Research Methodology	Credits:	5

Course Objective

- To provide the students a strong base of research knowledge.
- To develop understanding of the basic framework of the research process and various research designs and techniques.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop understanding of the basic framework of research process.	K1
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process	K2
CO3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business/industry	K3
CO4	Develop to write the research report and research proposal.	K4
CO5	Apply a range of quantitative and qualitative research techniques to business and management problems/issues.	K4

Mapping

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

H-High; M-Medium; L –Low

22UCF6E8

Units	Content	Hrs
Unit I	Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.	15
Unit II	Sampling –Methods of Sampling-Selecting a Method of Data Collection – Primary Data – Observation Method – Personal Interview – Telephone Interview – Mail Survey – Other methods - Tools for collection of Data - Questionnaire and Schedule -- Secondary Data – Internal Sources and External Sources of Secondary Data.	15
Unit III	Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding - Classification – Tabulation -Graphs – Charts – Interpretations.	15
Unit IV	Report Writing - Layout– Contents of Report-Style of the report - Steps in Report writing – Forms of Reports. Mechanics of writing a Research Report	15
Unit V	Test of Significance – t ^{**} Test - Large Sample and f [*] Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test.	15
	Total Contact Hrs	75

**Italics* denotes self-study

Theory 80% Problem 20%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6E8

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.P. Gupta	Statistical Methods	S.Chand& Sons Publisher, New Delhi.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Cooper	Business Research Method	Tata McGraw Hill Publishing Company Limited, Noida, UP,	2013
2	J.K.Suchdeva,	Business Research Methodology	Himalaya Publishing House, Mumbai,	2015
3	R.S.N. Pillai & V. Bagavathi, “	Statistics	Himalaya Publishing House, Mumbai,	2010
4	C.R.Kothari	Research Methodology	New age International Publishers	2014
5	Wilkinson &Bhandekar,	Research Methodology in Social Sciences,	Himalaya Publishing House.	2019

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
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

Programme Code:	B.com - Finance		Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6E9		Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core Elective -II:	Semester: VI
				Operations Research	Credits: 5

Course Objective

To enable the students to learn techniques of operations research and resources management and their application in the financial decision making in 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 knowledge the Basic concepts of Quantitative techniques	K1
CO2	Get the idea of Transportation models and assignment models.	K2
CO3	Apply the ideas in the areas of Network models (PERT/CPM).	K3
CO4	Evaluatethe models of inventory and Economic order quantity	K5
CO5	Illustrate the importance of Simulation models.	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6E9

Units	Content	Hrs
Unit I	Introduction to OR –Evolution-Importance-Scope and impact on Business – Role of OR in Industry and Business –Limitations of OR– Linear Programming – formulation – Solution by Graphical Method.(Simple problems only)	15
Unit II	Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non-degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)	15
Unit III	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	15
Unit IV	Inventory Models –Introduction –Types of inventory-Economic Order quantity(EOQ) – EOQ with no shortage –EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)	15
Unit V	Simulation – Types of simulation – Monte Carlo simulation –Decision Theory – Pay off tables – decision criteria – decision trees.(Simple problems only)	15
	Total Contact Hrs	75

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6E9**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kantiswarup,P.K.Gupta	Operations Research	Sultan&SonsNew Delhi ,15 edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons New Delhi	2019
2	Kothari, C.R.	Quantitative Techniques.	Vikas Publications. 3rdRevised.New Delhi	2018
3	DR P.R Vittal and Malini	Operations Research	Margham Publications	2012
4	N.D. Vohra	Quantitative Techniques in Management	McGraw Hill Publishers. New Delhi	2010
5	Taha, H. A	Operation Research: An introduction.	Pearson Education New Delhi.10 th Edition	2017

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
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6S1			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II/ Naan Mudalvan: Commerce Practical	Semester:	VI
					Credits:	2

Course Objective

- ❖ To develop the skill of writing letters
- ❖ To create awareness to how to correspond with special organization
- ❖ To provide basic exposure to various forms and materials associated with office management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the preparation of reports	K1
CO2	Understand the importance of writing letters.	K2
CO3	Apply knowledge for filling of forms	K3
CO4	Evaluate the tax liability	K5
CO5	Acquire knowledge in Calculation of GST	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6S1

EXERCISES	LIST OF PRACTICAL	Hrs
1.	Report writing – sales report	30
2.	letter to editor- current issues	
3.	Computation of tax liability	
4.	Filling and preparation of Saral form and form 16	
5.	Inward mail register – outward mail register	
6.	Preparation of application form for PAN Card	
7.	Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan, RTGS, NEFT	
8.	Filling up of promissory note	
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 type of product with USP	
14.	Designing office layout	
15	Filling of insurance proposal.	
16	Preparation of application form for GST	
Total contact Hrs/Semester		30

Scheme of Evaluation for Commerce Practical:

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

Question paper pattern ESE:

- Separate written examination is conducted for Commerce Practical
- Duration of examination 3 hours
- 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 Eight)
 - Record = 10
 - End of semester Examination Max Marks = 60

The required forms for Commerce Practical are provided to the students who appear for the exam.
- Maximum marks obtained by the students, reduced to 30 marks.
Internal mark = 20 (Record =10, Model Practical = 15, Observation = 5)

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF6AL			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-	Advanced Learner Course	Semester:	VI
				II- Intellectual property Rights	Credits:	2

Course Objective

To introduce fundamental aspects of Intellectual property Rights to students and to disseminate knowledge on patents, trademarks, copyrights, Design, Geographical Indication (GI), Plant Variety and Layout and Design Protection.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries.	K1
CO2	Interpret the knowledge on patents and Rights and Duties.	K2
CO3	Disseminate knowledge on copyrights and its related rights and registration aspects	K3
CO4	Analyse the concept of trademarks and registration aspects	K4
CO5	Evaluate the concepts in Design, Geographical Indication (GI), Plant Variety and Layout Design Protection and their registration aspects	K5

Mapping

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

H-High ; M-Medium ; L –Low

22UCF6AL

Units	Content	Hrs
Unit I	Overview of Intellectual Property: Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights - Rationale for protection of IPR. - Impact of IPR on development, health, Agriculture, and genetic resources. IPR in India – Genesis and Development - IPR in abroad.	
Unit II	Patents : Definition - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.	
Unit III	Copyrights : Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and license of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.	
Unit IV	Trademarks : Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board.	
Unit V	Design: Meaning and concept of novel and original - Procedure for registration. Geographical Indication (GI): Meaning and difference between GI and trademarks - Procedure for registration. Plant Variety Protection : Meaning and benefit sharing and farmers’ rights – Procedure for registration. Layout Design Protection : Meaning – Procedure for registration.	
	Total Contact Hrs	

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF6AL

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda, K V	Intellectual Property Rights: Protection and Management.	IN: Cengage Learning India Private Limited.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, V K	Law relating to Intellectual Property Rights	IN: Lexis Nexis.	2017
2	B. Ramakrishna, H. S. Anil Kumar	Fundamentals of Intellectual Property Rights	Notion Press	2017
3	Virendra Kumar Ahuja	Intellectual Property Rights	LexisNexis	2015
4	Neeraj, P., &Khusdeep, D	Intellectual Property Rights	IN: PHI learning Private Limited	2014
5	D. L. Bosworth	Intellectual Property Rights	Elsevier Science	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Signature :	Signature :	Signature :	Signature :