

Ratification of B.COM Syllabus

Batch 2022-2025

COMMERCE

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2022 – 2025 ONWARDS)

I to VI SEMESTERS

RATIFICATION - SCHEME OF EXAMINATIONS

SEMESTER – I

Part	Subject Code	Title of the Paper	Hrs /Week			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	22UCO101	Core -I:Financial Accounting	6			3	50	50	100	4
	22UCO102	Core -II:Bankingand Insurance	6			3	50	50	100	3
	22UCO1A1	Allied-I: Business Economics	5			3	50	50	100	5
IV	22UHR101	HumanRights	1	-	-	2	-	50	50	2
	22HEC101	Human Excellence- Personal Values & SKY YogaPractice – I	1	-	-	2	25	25	50	1
V		Extension Activities – AnnexureI	-	-	-	-	-	-	-	-
CC	22CFE101	Fluency inEnglish – 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
	21UEN203	Communication Skills-II(Level II)	5	-	-					
III	22UCO203	Core-III: Higher Financial Accounting	6			3	50	50	100	4
	22UCO204	Core-IV: Commercial Law	5			3	50	50	100	3
	22UC02A2	Allied-II: Business Application Software and Internet	3			3	50	50	100	3
	22UCO2A3	Allied Lab - I : Programming Lab in Business Application Software and Internet	2			3	25	25	50	2
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence -Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities-Annexure I	-	-	-	-	-	-	-	-
CC	22CFE202	Fluency in English-II	-	-	-	-	-	-	-	
	22CMM201	Manaiyiyal Mahathuvam-I	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB201	Uzhavu Bharatham- I	(1)	-	-	2	-	(50)	-	Grade
		Online Course(Optional) (MOOC/ NPTEL/ SWAYAM)								
Total			30			-	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	22UTL302/ 22UHN302/ 22UFR302	Tamil Paper -II/	3	-	-	3	50	50	100	3
		Hindi Paper-II/								
		French Paper– II								
II	22UEN302	Communication Skills–III (Level I)	3	-	-	3	50	50	100	3
	22UEN303	Communication Skills–III (Level II)								
III	22UCO305	Core-V: Corporate Accounting	6	5		3	50	50	100	5
	22UCO306	Core-VI: Income Tax	6	10		3	50	50	100	5
	22UCO307	Core-VII: Company Law	4			3	50	50	100	3
	22UCO308	Core-VIII: Principles of Management	4			3	50	50	100	3
	22UCO3A4	Core Elective -III- Allied Lab II: Programming Lab in Advanced Excel	2			3	25	25	50	2
IV	22UCO3N1/22 UCO3N2	Non Major Elective - I : /Practical Banking/Fundamentals of Accounting	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence -Professional Values & Ethics–III	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	-	-	
EC	22CFE303	Fluency in English-III	-	-	-	-	-	-	-	
	22CMM301	Manaiyiyal Mahathuvam–II	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB301	Uzhavu Bharatham–II	(1)	-	-	2	-	(50)	(50)	Grade
Total			30			-	350	400	750	27

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	22UTL402/ 22UHN402/ 22UFR402	Tamil Paper -II/ Hindi Paper-II/ French Paper- II	3	-	-	3	50	50	100	3								
	22UEN402	Communication Skills-III (Level I)									3	-	-	3	50	50	100	3
	22UEN403	Communication Skills-III (Level II)										-	-					
III	22UCO409	Core- IX : Higher Corporate Accounting	6		5	3	50	50	100	4								
	22UCO410	Core-X: Indirect Taxation	6			3	50	50	100	4								
	22UCO411	Core -XI Lab I:Programming Lab in Accounting and Inventory Management	2			3	25	25	50	1								
	22UCO4A5	Core Elective-IV: Business Mathematics and Statistics	6			3	50	50	100	5								
IV	22UCO4S1/ 22UCO4S2	Skill Based Elective-I- Naan Mudhalvan : Mutual fund Foundation/ Quantitative Aptitude	2	-	-	2	25	25	50	2								
	22UCO4N1/ 22UCO4N2	Non Major Elective II: Consumer Affairs / Fundamental of Marketing	1	-	-	2	25	25	50	2								
	22HEC404	Human excellence/Social values and SKY Yoga practice-4	1			2	25	25	50	1								
V		Extension Activities -AnnexureI	-	-	-	-	-	50	50	1								
EC	22CFE404	Fluency in English- IV	-	-	-	-	-	-	-									
	22CMM401	Manaiyiyal Mahathuvam -III	(1)	-	-	2	-	(50)	(50)	Grade								
	22CUB401	Uzhavu Bharatham-III	(1)	-	-	2	-	(50)	(50)	Grade								
Total			30			-	350	400	750	26								

SEMESTER-V

Part	Subject Code	Title of the Paper	Hrs /Week		Hrs /Sem .	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO512	Core- XII: Cost Accounting	6			3	50	50	100	5
	22UCO513	Core-XIII:Auditing Principles And Practice	5			3	50	50	100	3
	22UCO5E1/ 22UCO5E2	Core Elective –I : Financial Services/ Modern Marketing	6			3	50	50	100	5
	22UCO514	Core-XIV:E-Commerce and Information Security	6			3	50	50	100	4
	22UCO515	Core-XV:Skill Enhanced Course-Business Communication	6			3	50	50	100	3
	22UCO516	Core-XVI:Internship	-			-	50	50	100	3
IV	22HEC505	Human Excellence – National Values& SKY Yoga Practice-V	1	-	-	2	25	25	50	1
EC	22CSD501	Soft Skills Development –I	-		-	-	-	-	-	Grade
	22GKL501	General Awareness-Self Study	SS			2	-	(50)	(50)	Grade
	22UCO5AL	Advanced Learner Course (ALC)-1(Optional)-Self Study: Introduction to Foreign Trade	SS					(100)	(100)	(3)**
	22UCO5VA	Department Specific Value Added Course Tally ERP 9withGST Practitioner	(45)							(3*)
Total			30			-	300	300	600	23

**Credits – Based on course content maximum of 4,*Extracredits

SEMESTER –VI										
Part	Subject Code	Title of the Paper	Hrs /Week		Hrs Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			T	Internal		
III	22UCO617	Core-XVII: Management Accounting	6			3	50	50	100	4
	22UCO6E3/ 22UCO6E4	Core Elective –II: Financial Management/ Service Marketing and Customer Relationship Marketing	6			3	50	50	100	5
	22UCO6E5/ 22UCO6E6	Core Elective –III: Financial Markets/Business Ethics	6			3	50	50	100	5
	22UCO618	CC- XVIII: Entrepreneurial Development	6			3	50	50	100	3
	22UCO619	CC- XIX: Case Analysis	3			3	25	25	50	2
	22UCO6S1 /22UCO6S2	Skill Based Elective- II- Naan Mudhalvan : Introduction to Industry 4.0/ Intellectual Property Rights	2			3	25	25	50	2
IV	22HEC606	Human Excellence-Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1
EC	22CSD602	Soft Skills Development –II	-	-	-	-	-	-	-	Grade
	22UCO6AL	Advanced Learner Course (ALC)-II(Optional)-Self Study: Advertisement and Sales Promotion	ss					(100)	(100)	(3**)
	22UCO6VA	Department Specific Value Added Course Consumer protection, Waste Management , Impact on Environment and RTI Act	(45)						(3*)	(45)
			30				275	275	550	22
Grand Total							1825	2075	3900	140

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

AL-Advanced Learner Course (Optional);

VA- Department Specific Value-Added Course EC – Extra Credit Course/Certificate Course/CO-Scholastic Course/Job Oriented Course

Grand Total=3900; Total Credits=140

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO305			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	5	CORPORATE ACCOUNTING	Semester:	III
					Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Share Capital and Debentures Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. Debentures-Meaning –Types-Issue- Redemption (Sinking Fund Method only).	18
Unit II	Amalgamation, Absorption of companies Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies.	18
Unit III	Reconstruction of Companies Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18
Unit IV	Financial Statement of Companies Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	18
Unit V	Liquidation of Companies Liquidation of Companies –Calculation of Liquidator’s Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

Distribution of Marks: 20% Theory and 80% Problems

22UCO305

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO306			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	10	INCOME TAX	Semester:	III
					Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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 – Scope of Total Income- New Regime – Income Tax Slab rates for individuals.	18
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.	18
Unit III	Income from House Property Income from House Property - Exempted Incomes from House Property - Annual Value – Determination of Annual Value – Deductions Under Sec 24.	18
Unit IV	Profits and Gains of Business & Profession and Capital Gains Business Vs Profession - Computation of Profits and Gains of Business -Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. Income from Capital Gains- Computation of Capital Gain -Short-term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	Income from other Sources and Set off, Carry Forward of Losses General Income-Specific Income – Set off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

Distribution of Marks: 20% Theory and 80% Problems

22UCO306

Text Book:

1. Mehrotra, HC (2023) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Books for Reference:

1. Gaur and Narang (2023), Income Tax Law and Practice , 43rd Edition ,Current Edition, kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2023), Law & Practice of Income Tax in India, Current Edition, Navman Prakashan Aligarh, New Delhi.
3. Mehrotra H.C., Goyal. S.P.,(2023), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Note:

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

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

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	22UCO307		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Credits:	03
			COMPANY LAW		

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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 Company- Promotion- Meaning – Promoters- Legal position of Promoters – Liabilities of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business.	12
Unit II	Memorandum and Articles Memorandum of Association – Meaning – Purpose –Contents – Alteration of Memorandum – Doctrine of Ultravires. Articles of Association– Meaning –Contents – Alteration of Articles –Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	12
Unit III	Prospectus and Directors Prospectus - Definition – Types of Prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus. Board of Directors- Appointment - Qualification - Powers-Duties –Liabilities of Directors - Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel.	12
Unit IV	Meeting Meeting – Importances of Meetings – Requisites of a valid Meeting – Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes –Notice.	12
Unit V	Winding up of Company Meaning - Modes of Winding up – Voluntary winding up – Compulsory winding up – Members’ Voluntary winding up – Creditors Voluntary winding up – Difference between Members’ Voluntary winding up – Creditors Voluntary winding up. Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of Liquidator.	12
Total Contact Hrs		60

Pedagogy and Assessment Methods

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

22UCO307

Text Books

1. Kapoor N.D (2019), “ Elements of Company Law”, SultanChand & Sons, New Delhi.

Reference Books

1. Taxmann (2023), Companies Act 2013, Taxmann Publications Private Limited, Delhi.
2. Avtar Singh (2022), Company Law, Eastern Book Company, Lucknow.
3. Ashok K, and Bagrial, A.K (2018), Company Law, Vikas Publishing House, New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO308			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	PRINCIPLES OF MANAGEMENT	Semester:	III
					Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	<p>Management-An Introduction</p> <p>Management-Meaning-Definition-Administration Vs Management -Nature and Scope of Management -Functions of Management-Principles of Management - Contribution of F.W.Taylor -Henry Fayol.</p> <p>Management By Objectives (MBO) - Process-Benefits and Limitations of MBO-Management By Exceptions -Process of Management By Exceptions.</p>	18
Unit II	<p>Planning and Decision Making</p> <p>Meaning - Definition-Nature of Planning-Objectives-Importance-Process of Planning - Types of Planning-Advantages and Limitations of planning.</p> <p>Decision Making-Meaning-Definition- Characteristics- Nature and Importance - Process of Decision Making-Types of Managerial Decisions.</p>	18
Unit III	<p>Organisation and Delegation</p> <p>Meaning-Nature and Importance -Process of Organisation - Principles of Sound Organisation -Organisation Structure - Organisation Charts-Types, Merits and Demerits.</p> <p>Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation-Benefits of delegation.</p>	18
Unit IV	<p>Motivation and Leadership</p> <p>Motivation - Meaning - Need - Methods of Motivation-Theories of Motivation-Maslow's Need Hierarchy theory-Herzberg's theory-Douglas Mcgregor's Theory X and Theory Y -Morale -Factors determining the Morale.</p> <p>Leadership- Importance Of leadership-Types of Leader-Qualities of a leader-Leadership Styles.</p>	18
Unit V	<p>Communication and Control</p> <p>Communication - Meaning and Definition-Nature-Principles-Elements-Importance of Communication in Management-Types of Communication-Barriers of Communication.</p> <p>Control-Meaning and Definition- Characteristics - Importance-Process of Control-Techniques of Control.</p>	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

22UCO308

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO3A4			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMING LAB IN ADVANCED EXCEL	Semester:	III
					Credits:	2

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and work book	*K1
CO2	Understand the knowledge on how to work with Custom Data formation and Validation	*K2
CO3	Apply to know the uses and applications of EXCEL	*K3
CO4	Make the students to know how to create formatting and filtering	*K4
CO5	Evaluate the knowledge on how to work with Custom List.	*K5

Mapping

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

H-High; M-Medium; L-Low

Exercise	Content	Hours
1	Create Worksheets and Workbooks	30
2	Format Worksheets and Workbooks	
3	Customize Options and Views for Worksheets and Workbooks	
4	Apply Custom Data Formats and Validation	
5	Configure data validation	
6	Apply Conditional Formatting and Filtering	
7	Create conditional formatting rules that use formulas	
8	Create and Modify Custom Workbook Elements	
9	Sharing Workbooks & Tracking Changes	
10	Protecting sheets / workbooks / File	
11	Sorting by Top to Bottom / Left to Right	
12	Creating / Deleting Custom List	
13	Sort by using Custom List.	
	Total Contact Hours	30

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

22UCO3A4

Text Book

1. Adam Ramirez (2020), Excel Formulas and Functions, Caprioru Publication

Reference Books

1. Sima Alex (2019) Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel, Caprioru Publication.
2. Ritu Arora (2016) Advance Excel 2016 Training guide, BPB Publications.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithrai Selvan	Name : Dr.P.Bruntha	Name: Mr.K.Srinivasan	Name : Dr.R.Manicka Chezian
Dr.V.Meera	Signature:	Signature:	Signature:

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

Course Objective

To introduce the students to the practical aspects on banking

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO3N1

Text Book

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

Reference Books

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

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

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

Course Objective

To introduce the students to the fundamentals of Accounting

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

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

22UCO3N2

Text Book

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

Reference Books

1. Vinayakam.N and Charumathi,B.(2019), Financial accounting. S.Chand and Company, New Delhi.
2. Gupta.R.L and Radhaswamy,M.(2022), Financial Accounts, Theory Methods and Applications. 13th Revised edition, Sultan Chand and Sons, New Delhi.
3. Asoke K. Ghose (2019), Financial Accounting, A managerial perspective, published by, PHI Learning Private Ltd, Chennai.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO409			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	5	HIGHER CORPORATE ACCOUNTING	Semester:	IV
					Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Valuation of Shares and Goodwill Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill –Need – Methods of Valuing Goodwill.	18
Unit II	Banking Company Accounts (Banking Regulation Act 1949) Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.	18
Unit III	General Insurance General Insurance – Revenue account- Net Revenue Account- Profit and loss account - Balance sheet.	18
Unit IV	Life Insurance Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	18
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)	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

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

22UCO409

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO410			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	3	INDIRECT TAXATION	Semester:	IV
					Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Indirect Taxes Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	18
Unit II	Introduction and Scope of Customs Law in India The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	18
Unit III	Goods and Service Tax Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	18
Unit IV	Levy and Collection under SGST/CGST Acts Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services-Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	18
Unit V	Levy and Collection under the Integrated Goods and Service Tax Act 2017 Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter- State Supply and Intra-State Supply- Place of Supply of Goods or Services-Zero-Rated Supply.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

22UCO410

Text Books

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO411			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT	Semester:	IV
					Credits:	1

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Excises	Content	Hrs
LIST OF PROGRAMMES		
1	Company Creation and Alteration	30
2	Creating and Displaying Ledger.	
3	Voucher Entries, Voucher Alteration and Deletion.	
4	Preparation of Trial Balance.	
5	Inventory Information- Stock Summary	
6	Inventory Information- Godown creation, Alteration and Godown summary	
7	Final Accounts without Adjustments.	
8	Final Accounts with Adjustments.	
9	Ratio Analysis	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
Total Contact hrs./Semester		30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.
22UCO411

Text Books

1.Nadhani Asok K (2022), GST Accounting with Tally ERP 9, BPB publications, New Delhi.

Reference Books

- Grewal, T.S. (2022), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.
- Mehrotra.H.C., Agarwal. V.P., (2022), Goods and Services tax Sahitya Bhawan Publications, Agra.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELFFINANCING)	
Course Code:	22UCO4A5			Title	Batch:	2022-2025
Lecture Hrs./ Week or Practical Hrs./Week	06	Tutorials. /Sem.	-	BUSINESS MATHEMATICS AND STATISTICS	Semester:	IV
					Credits:	5

Course Objective

To enrich the students' knowledge on Business Mathematics and Statistics.

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 Matrices and theory of Statistics	*K1
CO2	Understand the limits of Algebraic functions and collecting, analyzing, interpreting and presenting results	*K2
CO3	Applying the knowledge in mathematics and appropriate statistical methods.	*K3
CO4	Interpreting the results of Analysis.	*K4
CO5	Evaluate the concepts of simple integration and its application in business.	*K5

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit – I	Mathematics of Finance Simple Interest and Compound Interest - Sinking Fund – Annuity - Depreciation Bills - Discounting - Set Theory – Application to Business Problems – De Morgan’s Law.	18
Unit – II	Differential Calculus Differential Calculus -Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business.	18
Unit -III	Business Statistics Definition-Functions- Scope-Limitations-Statistics in Business. Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped data.	18
Unit IV	Sample Space Concept of Sample Space - Events- Definition of Probability (Classical, Statistical and Axiomatic) - Addition and Multiplication laws of Probability- Independence- Conditional Probability- Baye’s theorem – Simple Problems.	18
Unit V	Correlation and Regression Analysis Concepts of Bivariate Distributions - Correlation and Regression - Linear Prediction - Rank Correlation Coefficient - Concepts of Partial and Multiple Correlation Coefficients- Simple problems.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

22UCO4A5

Text Book:

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

Reference Books:

- 1..Vittal. P.R,(2018,) Business Mathematics and Statistics, Margham Publications, Chennai.
2. Gupta.S.P (2017) 2nd Edition, Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Vittal P.R.(2018), Business Mathematics and Statistics, Margham Publications, , Chennai.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO4S1			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	MUTUAL FUND FOUNDATION	Semester:	IV
					Credits:	2

Course Objective

To provide basic knowledge about the Growth and Role of Mutual Funds

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Growth of Mutual funds.	*K1
CO2	Understand regulation of Mutual funds.	*K2
CO3	Observe the market imperfection and investment risk.	*K3
CO4	Analyze the UTI schemes.	*K4
CO5	Evaluate the prospects of Mutual Fund Industry.	*K5

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Mutual Funds Introduction: The origin, meaning and growth of Mutual funds – Fund Units Vs shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund.	6
Unit II	Investors Protection and Mutual Fund Regulation Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds.	6
Unit III	Market Imperfection and Investment Risks Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.	6
Unit IV	Mutual Funds in India Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.	6
Unit V	Mutual Funds Industry in India Mutual Funds Industry in India – Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth – Prospects of Mutual Fund Industry.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

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

22UCO4S1

Text Book:

1. Sahadevan. K.G. and Thripairaju.M (2020) “Mutual funds, data interpretation and Analysis”
(Prentice Hall of India)

Reference Books:

1. Avadhani. V.K., (2019), Marketing of Financial Services, Himalaya Publishing House, Chennai.
2. Gorden.R and Natarajan,(2016), Emerging scenario of Financial Services, Himalaya Publishing House, Chennai.
3. Fredman and Wiles, (2019) How Mutual Funds work, Prentice Hall of India.

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

Programme Code:	UAP			Programme Title:	B.A., / B.Sc., / B. Com.,	
Course Code:	22UAP4S1			Title	Batch:	2022-2025
				SEC II: Naan Mudhalvan: Quantitative Aptitude	Semester:	IV
LectureHrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	5		Credits:	2

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4

CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles.	K5
	To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K6

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	L	H	M	M	M	M	M	M
CO2	H	L	H	M	M	M	L	M	M	M	M	M
CO3	H	H	M	M	L	H	H	H	L	H	M	H
CO4	H	M	H	H	H	M	H	H	H	H	L	H
CO5	M	M	L	H	M	H	M	M	M	M	H	M

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

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

22UAP4S1

Text Book

S.No	Author	Title of the book	Publishers\Edition	Year of Publication
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative_aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Checked by	Approved by
Name and Signature	Co-ordinator CDC	COE
Name: Mr. K. Srinivasan & Dr. V. Indhumathi	Name: Mr. K. Srinivasan	Name: Dr. R. Manickachezian
Signature:	Signature:	Signature:

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

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Concept of consumer, Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process: ISO 10000 suite.	3
Unit II	Consumer rights and UN guidelines on consumer protection, Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction.	3
Unit III	Way of File a Complaint – Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injunction, Enforcement of order, Appeal, Frivolous and Vexatious complaints; Offences and Penalties.	3
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	3
Unit V	Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods

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

22UCO4N1

Text Book

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

Reference Books

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

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

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

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO4N2

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self-Financing)	
Course Code:	22UCO512			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	8	COST ACCOUNTING	Semester:	V
					Credits:	5

Course Objective

To enlighten the students on the importance of cost ascertainment, reduction and control.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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 - Cost control -Cost Reduction – Cost Control Vs Cost Reduction.	18
Unit II	Material Control Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages, Scrap and Spoilage- Activity based cost.	18
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 Overheads.	18
Unit IV	Process Costing Process Costing –Special 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-Comparison between Job costing and unit cost –Transport Costing – Special Features. (Simple Practical Problems)	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

Distribution of Marks: 20% Theory and 80%Problems

22UCO512

Text Book

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

Reference Books

1.Reddy, T.S, and Hari Prasad Reddy. V. (2020), Cost Accounting, Margham Publications, Chennai.

2.Khan. M.Y and Jain. P.K,(2019), Cost Accounting and Financial Management, 4rd Edition,Tata MC Graw Hill Education Private Ltd, New Delhi.

3.Gupta. K.L., Agarwal. M.L., (2021) Cost Accounting, Sahitya Bhawan Publications,New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO513			Title	Batch:	2022– 2025
				AUDITING PRINCIPLES AND PRACTICE	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Auditing Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation.	15
Unit II	Internal Check and Internal Audit Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – The Audit of Impersonal Ledger.	15
Unit III	Verification and Valuation Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation and Verification of Assets and Liabilities – Depreciation – Reserves and Provisions –Contingent Liabilities.	15
Unit IV	Audit of Joint Stock Companies Appointment of Company Auditor - Qualification –Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report– Contents and Types.	15
Unit V	Audit of Computerized Accounts Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures –Audit Testing- E-Auditing – Features – Merits and Demerits.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

22UCO513

Text Book

1. Tandon. B.N, Sudharsana and S, Sundharabahu.S. (2020), A Hand Book of Practical Auditing, S. Chand & Co Ltd, New Delhi.

Reference Books

1. De Paula.F.R.M.(2021), Auditing. London: The English Language Society and Sir Issac Pitman and Sons .Ltd, New Delhi.
2. Pradeep Kumar. (2019), Auditing Principles and Practices, Kalyani Publication, New Delhi.
3. Sharma,(2019), Auditing, Sahitya Bhawan Publications, New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO5E1			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	FINANCIAL SERVICES	Semester:	V
					Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

Text Book

22UCO5E1

1. Gordon E. and Natarajan.K (2023), Financial services, Himalaya Publishing House, New Delhi.

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO5E2			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	MODERN MARKETING	Semester:	V
					Credits:	5

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO5E2

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO514			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem	-	E-COMMERCE AND INFORMATION SECURITY	Semester:	V
					Credits:	4

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to E-Commerce Meaning – Origin – Features – Objectives - Types of E-Commerce – B2B – B2C – C2B – C2C –B2E - G2B - Advantages and Disadvantages - Business Models of E- Commerce.	18
Unit II	Electronic Commerce Mobile Commerce – Meaning – Advantages of Mobile Commerce - Electronic Data Interchange - Definition-Evolution of EDI – Objectives – Advantages - Bottlenecks of EDI-Components of EDI.	18
Unit III	Electronic Payment System Introduction- Token based E-payment- Credit cards – Debit Cards– Charge Cards- Smart Cards - Mobile payment- Electronic Funds Transfer (EFT) - E-cash and E-Cheque – E-Wallets – Micro Payment – Peer to Peer Payments.	18
Unit IV	Components of Communications System Transmission Media- Protocol Definition – Introduction To TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial ofService, Elevation of Privilege.	18
Unit V	Authentication Password Management – E-Commerce Security- Windows Security- Network Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic- Steganography.	18
Total Contact Hrs		90

Pedagogy and Assessment Methods

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

22UCO514

Text Book

1. Srinivasa Vallaban, (2020) E-Commerce, Vijay Nicole Imprints Pvt Ltd, Chennai.

Reference Books

1. Ravi Kalakota and Andrew .B Whiston (2019), Frontier of Electronic Commerce, Dorling Kindersley(India)Pvt Ltd, New Delhi.
2. Bharat Bhasker,(2019), Electronic Commerce, Tata McGraw Hill Publishing Co.Ltd., New Delhi.
3. Joseph P.T. (2020), E-Commerce, PHILearning, New Delhi.

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

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO515		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	Semester:	V
			BUSINESS COMMUNICATION	Credits:	3

Course Objective

To develop the skill of writing business letters.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and business communication models.	*K1
CO2	To understand the role of communication as an avenue for business.	*K2
CO3	To deploy students understand how to write business correspondence and improve written communication.	*K3
CO4	To interpret the ability to communicate effectively.	*K4
CO5	Assessing the Public Relation Correspondence.	*K5

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Business Communication Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter.	18
Unit II	Enquiries Order and Execution Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement.	18
Unit III	Collection Letters Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors’ Explanation Letter – Reply to Debtors’ Explanations.	18
Unit IV	Secretarial Correspondence Correspondence with director - Correspondence with shareholders - Correspondence with others. Preparation of Agenda and Minutes.	18
Unit V	Public Relation Correspondence Press release and notice - press conference - Exhibition - Launches - Brochures - Magazines – advertising - classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter - Promotion - Retrenchment – Resignation.	18
	Total Contact Hrs	90

Pedagogy and Assessment Method

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

22UCO515

Text Book

1. Rajendra pal and Korlahalli. J.S.(2020), Essential of Business Communication, SultanChand and Sons, New Delhi.

Reference Books

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

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

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	23UCO516		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	INTERNSHIP	Semester: V
					Credits: 3

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

DISTRIBUTION OF MARKS:

CIA: 20 Marks and CEE: 30 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
Dr.P.Bruntha Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:	Name: (Dr.R.Manicka Chezian) Signature:

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

Course Objective

To give the basic conceptual knowledge on foreign trade

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

22UCO5AL

Text Book

1. Fransis Cherunilam (2023) ”International Business Environment” Himalaya Publishing House, New Delhi.

Reference Books

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

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

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

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

CHAPTER 1: Fundamentals of accounting

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

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

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

CHAPTER 3: Goods and service tax

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

CHAPTER 4: Day to day transactions

Accounting vouchers – Sales vouchers – Purchase vouchers – Payment vouchers – Receipt vouchers – Contra Vouchers – Journal Vouchers – Credit note vouchers – Debit Note vouchers - Manufacturing

process - **Inventory vouchers** – Physical Stock Verification – Material in and Material Out – Delivery Note and Receipt Note – Order Processing - Purchase Order and Sales Order vouchers.

CHAPTER 5: Banking

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

CHAPTER 6: MIS reports

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

Goods & Services Tax Practitioner

About This Course:

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

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

S.no	Theory Part	Practical Session
1	<ul style="list-style-type: none"> ❖ GST Basics ❖ Taxable Event Supply ❖ Time of Supply ❖ Value of Supply 	Basic Master management in Tally for preparation of Goods Inward and Outward supply management and Service Description
2	<ul style="list-style-type: none"> ❖ Type of Industries ❖ Documents Collection for GST Registration <p>Live registration in official portal</p>	In Official portal GST New Registration as Tax payer incomplete process Invoicing method / Material Inward Invoice Entry and Monitoring (ITC Data)

3	<ul style="list-style-type: none"> ❖ Place of Supply ❖ Input tax credit ❖ Import/Export Refund of GSTPaid 	<p>Invoicing method / MaterialOutward entry's and Data Monitoring for Outward Supply Filling systems (GSTR 1)</p>
4	<ul style="list-style-type: none"> ❖ Data Collection from Invoice Account & Records for FillingSystems ❖ Split up the data against B2B & B2C Supply's and Nil rated Supply's ❖ E-commerce TCS ❖ E Way Bill in GSTMisc. Provision 	<p>Full set of Inward and outward Supply Data entry and error ratifications and file exports for offline fillingdata format</p>
5	<ul style="list-style-type: none"> ❖ Return under GSTR1 and Generation of GSTR 2A and 2B ❖ Annual Return and Annual Auditin GST ❖ Appellate Level inGST ❖ Advance Rulingand Appellate Authority ❖ Penalties and Prosecution in GST and Powerto Arrest ❖ Composition Levy Job Work underGST 	<p>Registration of GST Practitioner in Official portalAnd Offline Filling System.</p>

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self –Financing)	
Course Code:	22UCO617			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	8	MANAGEMENT ACCOUNTING	Semester:	VI
					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 and analyze financial statement to help managerial decision making.	*K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	*K3
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	*K4
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	*K5

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning – Definition – Characteristics - Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
Unit II	Ratio analysis Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
Unit III	Funds Flow and Cash Flow Statement Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement. Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from Investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement.	18
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

Pedagogy and Assessment Methods

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

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

22UCO617

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6E3			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	FINANCIAL MANAGEMENT	Semester:	VI
					Credits:	5

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO6E3

Distribution of Marks: 60% Theory and 40% Problems

Text Book

1. Prasanna Chandra (2021), Financial Management, 10th Edition, TMH, New Delhi.

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6E4			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	Semester:	VI
					Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO6E4

Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excel books, 1st Edition, New Delhi.

Reference Books

1. Christopher H.Lovelock, Jochen Wirtz, (2020) Service Marketing, Pearson Education, New Delhi.
2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers, New Delhi.

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

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6E5		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	Semester:	VI
				Credits:	5
			FINANCIAL MARKETS		

Course Objective

To provide students an overview of financial markets

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	<p>Financial system in India</p> <p>An Introduction to Financial System – Functions of the Financial System – Financial Concepts-Financial assets –Financial intermediaries – Financial Markets – Financial rate of return -Financial Instruments – Financial system and Economic Development.</p>	18
Unit II	<p>Money Market</p> <p>Money Market – Features – Importance of Money Market -Money Market Vs Capital Market -Composition of Money Market – Call Money Market – Commercial Bills - Discount Market – Bill market scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit – Repo Instruments</p>	18
Unit III	<p>New Issue Market and Secondary Market</p> <p>New Issue Market – Meaning – Distinction between New Issue Market and Stock Exchange -Functions of New Issue Market – Methods of Floating New issues – Principal steps of a Public issue -Players in the New Issue Market – Advantages of Primary Market. Secondary Market – Meaning – Functions of Stock Exchanges – Listing of Securities – Merits and demerits – Listing procedure.</p>	18
Unit IV	<p>SEBI and Investors Protection</p> <p>Securities Contracts Act – Malpractices in Securities Act -Securities and Exchange Board of India – Objectives – Functions -Powers – SEBI guidelines for primary market and Secondary Market – Prohibition of Unfair Trade practices.</p> <p>Investors’ Protection – Need for Investors’ Protection – Factors affecting Investors’ Interest -Investors Protection Measures.</p>	18
Unit V	<p>Depository System</p> <p>Depository system – Meaning -Objectives – Depository Process –Depository - Depository participant – Beneficial owner – Issuer - Trading in a depository system – Benefits of Depository system - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) – Draw backs of Depository System – Remedial Measures.</p>	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

22UCO6E5

Text Book

1. Gordon. E and Natarajan. K (2019), Financial Markets and Services, Himalaya Publishing House, Mumbai.

Reference Books

1. Bhole, L.M.,(2020) Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi.
- 2.Kumar, V., Gupta, K., Kaur, M., (2021) Financial Markets, Institutions and Financial Services, Taxmann's Publications, New Delhi.
- 3.Khan M.Y. and Jain, P.K Financial Markets, (2019) Tata McGraw Hill, New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6E6			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	BUSINESS ETHICS	Semester:	VI
					Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Business Ethics Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.	18
Unit II	HRM and Ethics Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM in creating Ethical Organization.	18
Unit III	Marketing and Ethics Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.	18
Unit IV	Finance and Ethics Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks– Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds.	18
Unit V	Corporate Social Responsibility (CSR) and Ethics Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR. Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative –Waste Management.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

22UCO6E6

Text Book

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

Reference Books

1. Business Ethics and Corporate Governance (2020), ICFAI Centre for Management Research, Hyderabad.
2. John R Boatright (2019), Ethics and Conduct of Business, Pearson Education Pvt. Ltd., Singapore.
3. Davis Keith and Blomstorm (2019), Business, Society and Environment, Tata MaGraw–Hill Ltd., New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	22UCO618			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	ENTREPRENEURIAL DEVELOPMENT	Semester:	VI
					Credits:	03

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	<p>Introduction to Entrepreneurship Entrepreneur – Definition and meaning- functions of Entrepreneur- Need for an Entrepreneur – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneurs – Traits of a successful Entrepreneur. Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship growth – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.</p>	18
Unit II	<p>Project Identification and Appraisal Meaning of Project – Objectives – Classification – Identification – Internal and External Constraints – Techno Economic Survey – Project Life Cycle – Formulation and Significance – Elements of Formulation-Project Selection – Design – Basic Concepts of Network Analysis like CPM and PERT.</p>	18
Unit III	<p>Institutional finance to Entrepreneurs. Need for Institutional Support – Institutional Support to Small Entrepreneurs – National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) –Small Industries Development Corporations (SIDCO) – Small Industries Service Institutes (SISI) – District Industries Centers (DIC) – State Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT)- Industrial and Technical Consultancy Organization of Tamil Nadu Limited (ITCOT) - National Institute of Entrepreneurship and Small Business Development (NIESBUD)- Commercial Banks – Self Help Groups – Micro Credit.</p>	18
Unit IV	<p>Women and Social Entrepreneurship Women Entrepreneurship - Characteristics – Problems of Women Entrepreneurship in India– Developing Women Entrepreneurship in India – Schemes for Women Entrepreneurs in India. Concept of Social Enterprise and Social Entrepreneurship: Sustainability Issues and Challenges. Rural Entrepreneurship- Need –Problems of Rural Entrepreneurship and Family Business Entrepreneurship – Need and Importance – Issues and Challenges-Social Entrepreneurship: Introduction-Characteristics-Types.</p>	18
Unit V	<p>Government Policy to Small Scale Enterprises Small Scale Industries (SSI) – Schemes - Micro, Small and Medium Enterprises (MSME) – Schemes- incentives and concession for small scale and tiny industries- Sickness in Micro, Small and Medium Enterprises- Government policy for small scale enterprises – government support to small scale industries.</p>	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

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

Text Book

22UCO618

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

Reference Books

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

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

Programme Code:	B.Com		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO619		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-	Semester:	VI
			CASE ANALYSIS	Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H -High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Case Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis.	9
Unit II	Case Studies in Marketing Management Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	9
Unit III	Case Studies in Human Resources Management Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	9
Unit IV	Case Studies in Financial Management Working Capital-Dividend Policies-Capital Structure-Budgeting.	9
Unit V	Case Studies in Costing Production and Material Management - Production Techniques - Material Management - Cost Management - Case studies related to Transport Management	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods

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

22UCO619

Text Book

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

Reference Books

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

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6S1			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	INTRODUCTION TO INDUSTRY 4.0	Semester:	VI
					Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Industry 4.0 Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	6
Unit II	Artificial Intelligence Artificial Intelligence (AI) – Meaning - Scope - The AI - Environment - Societal Influences of AI - Application of AI.	6
Unit III	Big Data and IoT Big Data- Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits - Big Data Components - Big Data Characteristics - Big Data Applications - Big Data Use cases - Big Data for Industry. Internet of Things (IoT): Introduction to IoT - Architecture of IoT - Technologies for IoT - Applications of IoT.	6
Unit IV	Applications and Tools of Industry 4.0 Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics. Tools for Artificial Intelligence - Big Data and Data Analytics.	6
Unit V	Jobs 2030 Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

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

22UCO6S1

Text Book

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

Reference Books

1. Alasdair Gilchrist, Industry 4.0: the industrial internet of things, 2016, Publisher: A press 901 Grayson Street Suite 204 Berkely, CA United States.
2. Alasdair Gilchrist (2019), Industry 4.0: The Industrial Internet of Things, Apress, Pune.
3. Narendra Jadhav (2019), New - Age Technology and Industrial Revolution 4.0, Konark Publishers Pvt Ltd, New Delhi.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO6S2			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	INTELLECTUAL PROPERTY RIGHTS (IPRS)	Semester:	VI
					Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Overview of Intellectual Property Need for IPR- IPR in India and abroad- importance of IPR.	6
Unit II	Patents Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent.	6
Unit III	Copy Right Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights.	6
Unit IV	Trade Marks Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks.	6
Unit V	Unfair competitions Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

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

22UCO6S2

Text Book

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

Reference Books

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chennai.
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property, Edward Elgar Publishing Ltd, New Delhi.
3. Ahuja V.K (2017), Law Relating to Intellectual Property Rights, Lexis Nexis, Chennai.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self -Financing)	
Course Code:	22UCO6AL			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	ADVERTISEMENT AND SALES PROMOTION	Semester:	VI
					Credits:	3** Credit

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

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

Pedagogy and Assessment Methods

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

22UCO6AL

Text Book

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

Reference Books

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

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

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

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

Course Objectives:

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

Program Details – 3 Papers:**Paper 1 : AWARENESS ON CONSUMER PROTECTION ACT (5 units)**

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

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

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

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

Units	Content	Hrs
I	<p>Basic Awareness to Environmental Control:</p> <ul style="list-style-type: none"> • Understanding the need for a clean environment and the importance of improving greenery. • Various factors that have contributed to Environmental Science as a ‘multidisciplinary’ subject. • The importance of maintaining the ecological balance and other significant factors affecting its balance. • Soil erosion and the need to Save Soil. • Green House gases and its effect on global warming. • Ozone layer depletion and the effect of CFC on environment. 	
II	<p>Solid Waste Management Techniques: Sustainable solid waste management in India – the practices and challenges being faced. Types of Municipal Solid Waste & the need for segregation at source. Major categories of solid waste generated – biodegradable, non-biodegradable, recyclable. Handling of Medical and Hazardous waste material – its impact on society, if not taken care. The 3 ‘R’s of Waste Management. Concept of Waste to Wealth and Waste to Energy – the sustainable alternative to landfills. Swachh Bharat Mission – its objectives and challenges ahead.</p>	
III	<p>Liquid Waste Management</p> <ul style="list-style-type: none"> • The different types of Liquid Waste being generated in India – insight into handling of domestic sewage water, Industrial liquid waste, Commercial water and Storm water drainage. • Exploring alternative and advanced methods for cleaning of sewer lines – super sucker machines etc, to avoid people dying from inhaling toxic gases. • Water treatment processes currently adapted in housing communities – STP and RO etc. • Insight into the disadvantages of using RO water and the need to spread awareness not to consume RO water. • Storm water drainage – challenges being faced by Urban Local Bodies and the need to adapt latest technology for its maintenance. • Conservation of water and its direct impact on nature and environment. 	
IV	<p>The Environmental Laws:</p> <ul style="list-style-type: none"> • Role of NGT in environment control and its structure. • Role of State and Central Pollution Control Board and its interface with NGT. • The salient features of the environmental laws (2016) related to ‘waste management’ applicable to Housing Societies, local communities, and gated communities. • The International scenario – the highlights of the COP 26 – 2021 UN Climate Change Conference. • India’s ambitious plan for NET ZERO by 2070 – highlights, its implications, and challenges ahead. 	
V	<p>Project work on Waste Management:</p> <ul style="list-style-type: none"> • To form teams amongst students / participants and submit a proposal in brief about how we could improve our Waste Management schemes. • To have debates / talk shows/ mock courts amongst students to build up their awareness on Global Warming. 	
	Total Contact Hrs	15 Hrs

Career opportunities in doing this course:

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

Programme Code:	BCA			Programme Title:	Computer Application SELF FINANCING	
Course Code:	22UBC3A3			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	ACCOUNTANCY FOR DECISION MAKING	Semester:	III
					Credits:	4

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial Accounting Meaning - Definition- Concepts – Conventions –Accounting Cycle – Methods of Book Keeping- Journal – Ledger –Trial Balance.	12
Unit II	Subsidiary Books and Final Accounts Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book - Single column- Double Column-Triple column Cash book - Preparation of Final Accounts with Simple Adjustment	12
Unit III	Cost Accounting Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple Average Method.	12
Unit IV	Management Accounting Meaning -Definition -Objectives of Management Accounting - Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	12
Unit V	Cash Flow Statement Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (Simple problems only)	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

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

Distribution of Marks: 20 % Theory & 80% Problems

22UBC3A3

Text Book

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

Reference Books

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

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

Programme Code:	BCA			Programme Title:	Computer Application Self Financing	
Course Code:	22UBC3A4			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING	Semester:	III
					Credits:	4

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Accounting Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payables book and Journal proper.	12
Unit II	Final Accounts Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision.	12
Unit III	Single Entry Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	12
Unit IV	Branch Accounts Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	12
Unit V	Depreciation Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

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

Distribution of Marks: 20 % Theory & 80 % Problems

22UBC3A4

Text Book

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

Reference Books

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

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

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	22UCS4A1			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	ACCOUNTANCY FOR DECISION MAKING	Semester:	IV
					Credits:	3

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

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

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

Mapping

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

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial Accounting Meaning - Definition- Concepts – Conventions –Accounting Cycle – Methodsof Book Keeping– Journal – Ledger –Trial Balance.	15
Unit II	Subsidiary Books and Final Accounts Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book – single column- Double Column-Triple column cash book - Preparation of Final Accounts with Simple Adjustment	15
Unit III	Cost Accounting Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple AverageMethod.	15
Unit IV	Management Accounting Meaning -Definition- Objectives of Management Accounting – Budgetary Control – Cash Budget –Flexible Budget– Material Budget- Sales Budget (Simple problems)	15
Unit V	Cash Flow Statement Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (Simple problems only)	15
Total Contact Hrs		75

Pedagogy and Assessment Methods:

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

Distribution of Marks: 20 % Theory & 80 % Problems

22UCS4A1

Text Book

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

Reference Books

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

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

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	22UCS4A2			Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING	Semester:	IV
					Credits:	3

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payables book and Journal proper.	15
Unit II	Final Accounts Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision.	15
Unit III	Single Entry Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	15
Unit IV	Branch Accounts Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch- Stock and Debtors system.	15
Unit V	Depreciation Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

Distribution of Marks: 20 % Theory & 80 % Problems

22UCS4A2

Text Book

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

Reference Books

1. Gupta. R.L and Radha. M. (2020), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. Raman. B.S., (2021), Financial Accounting, United Publisher, Mangalore.
3. Narayanswamy.K , (2020) Financial Accounting, PHI Learning, New Delhi.

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