

B.Com. DEGREE COURSES - SCHEME OF EXAMINATIONS

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	19UTL101/ 19UHN 101/ 17UFR 101	Tamil / Hindi / French Paper – I	6	3	25	75	100	3
II	19 UEN 101	English for Enrichment – I	5	3	25	75	100	3
III	19 UCO 101	CORE I : Financial Accounting	6	3	25	75	100	4
	19 UCO 102	CORE II : Business Management Practices	6	3	25	75	100	4
	19 UCO 1A1	ALLIED I : Business Economics	5	3	25	75	100	4
IV	19 UHR 101	Human Rights in India	1	2	-	50	50	2
IV	19 HEC 101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V	-	Extension Activities (NCC, NSS, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	21
Semester – II								
I	19UTL201/ 19UHN 201/ 17UFR 201	Tamil / Hindi / French Paper – II	6	3	25	75	100	3
II	19 UEN 202	English for Enrichment – II	5	3	25	75	100	3
III	19 UCO 203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
	19 UCO 204	CORE IV : Commercial Law	5	3	25	75	100	4
	19 UCO2A2	ALLIED II : Business Application Software and Internet	3	3	25	75	100	3
	19 UCO2A3	ALLIED III : Programming Lab in Business Application Software and Internet	2	3	20	30	50	1
IV	19 EVS 201	Environmental Studies	2	2	-	50	50	2
IV	19 HEC 202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V	-	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	170	480	650	21

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	19 UCO 305	CORE V : Corporate Accounting	6	3	25	75	100	4
	19 UCO 306	CORE VI : Income Tax	6	3	25	75	100	4
	19 UCO 307	CORE VII : Company Law and Secretarial Practice	5	3	25	75	100	4
	19 UCO 308	CORE VIII : Modern Marketing	5	3	25	75	100	4
	19 UCO 3A4	ALLIED IV : Business Mathematics	6	3	25	75	100	4
IV	19 HEC 303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
IV	19UCO 3N1/ 19 UCO 3N2	NME: Practical Banking/ Fundamentals of Accounting	1	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	23
Semester – IV								
III	19 UCO 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
	19 UCO 410	CORE X : International Trade	5	3	25	75	100	4
	19 UCO 411	CORE XI : Banking and Insurance - Theory and Practice	5	3	25	75	100	4
	19 UCO 412	CORE XII : Indirect Taxation	6	3	25	75	100	4
	19 UCO 4A5	ALLIED V : Statistical Methods	6	3	25	75	100	4
IV	19 HEC 404	Human Excellence: Social Values & Sky Yoga Practice-IV	1	2	25	25	50	1
IV	19 UCO4N3/ 17 UCO 4N4	NME: Consumer Affairs / Investment Management	1	2	-	50	50	2
V	19UNS401/ 19UNC402/ 19USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
Total			30	-	150	500	650	24

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	19 UCO 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
	19 UCO 514	CORE XIV : Auditing Principles and Practice	5	3	25	75	100	3
	19 UCO 515	CORE XV : Retail Management	5	3	25	75	100	3
	19 UCO 516	CORE XVI : Business Communication and Commerce Practical	5	3	25	75	100	3
	19 UCO 517	CORE XVII : Institutional Training	-	-	40	60	100	3
	19 UCO 518	CORE XVIII : Goods and Services Tax (GST) Accounting	2	3	20	30	50	1
	19 UCO 519	Major Elective-I : Entrepreneurial Development	5	3	25	75	100	5
IV	19 HEC 505	Human Excellence: National Values & Sky Yoga Practice-V	1	2	25	25	50	1
IV	19 UCO 5S1/ 19UCO 5S2	SBE (Major): Intellectual Property Rights/ Advertisement and Sales Promotion	1	2	-	50	50	2
IV	19 GKL 501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			30	-	210	590	800	27
Semester – VI								
III	19 UCO 620	CORE XIX : Management Accounting	6	3	25	75	100	4
	19 UCO 621	CORE XX : E-Commerce and Information Security	5	3	25	75	100	4
	19 UCO 622	CORE XXI : Case Analysis	4	3	20	30	50	2
	19 UCO 623	CORE XXII : Programming Laboratory - Accounting Package	2	3	20	30	50	1
	19 UCO 624	Major Elective-II : Financial Management and Services	5	3	25	75	100	5
	19 UCO 625	Major Elective-III : Service Marketing and Customer Relationship Marketing	6	3	25	75	100	5
IV	19 HEC 606	Human Excellence: Global Values & Sky Yoga Practice -VI	1	2	25	25	50	1
IV	19UCO 6S3/ 19UCO 6S4	SBE (Major) : Commerce for Competitive Exams /Business Ethics	1	2	-	50	50	2
Total			30	-	165	435	600	2
Grand Total			190	-	975	2925	3900	1

Note:- SS- Self-Study Paper

SBE- Skill Based Elective

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	19UCO101	Title	Batch :	2019-2022
		FINANCIAL ACCOUNTING	Semester	I
Hrs/Week:	06		Credits:	04

Course Objective

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

Course Outcome

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

Syllabus

Unit-1 Introduction to Accounting Cycle

Accounting – Definition – *Concepts and Conventions* (AS-09) - Accounting Standards –

Meaning - Final Accounts of a Sole Trader (AS-04).

(15 hrs)

Unit-2 Depreciation Accounting (AS-06) and Single Entry System

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

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

Unit-3 Consignment Accounts

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

Unit-4 Joint Venture Account (AS-11)

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

Unit-5 Royalty Accounting

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

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED and SELF FINANCING)	
Course Code:	19UCO102	Title	Batch :	2019-2022
		BUSINESS MANAGEMENT PRACTICES	Semester	I
Hrs/Week:	06		Credits:	04

Course Objective

To help the students the process of business practices, management concepts, human resources and its functions.

Course Outcomes (CO)

K1	CO1	To understand the functions in management as applied in practice.
K2	CO2	To evaluate organizational decision.
K3	CO3	To get the idea about training and development.
K4	CO4	To analyze the key issue related to administering.

Syllabus

Unit-1 Introduction to Management:

Management –Definition – Nature – Scope and Functions – Principles of Management - Evolution of Management – Thoughts – Contribution of F.W. Talyor – Henry Fayol – Elton Mayo – Hawthorne Experiment – Management by Objective(MBO) – Management by Exception (MBE) – Management by Participation (WPM) (15 hrs)

Unit-2 Functions of Management:

Planning – Importance – Advantages – Steps in Planning – Types of Plans – Decision Making – Planning – Types of Decision – Process of Decision Making.
Organizing: Nature and Purpose of Organizing – Principle of Sound Organization –Types of Organization – Factors (15 hrs)

Unit-3 Human Resource Management:

Measures - Definition – Need – Evaluation – Importance- HR Planning – Factors Governing Planning. (16 hrs)

Unit-4 Performance Appraisal and Sustaining Employee:

Methods of Performance - Staffing – Sources of Recruitment - Selection Process – Training - Evaluation. Modern Methods of Control - The Control Process – Importance, Techniques – Methods – Requirement of Effective Control Systems Grievances – Causes – Implications – Redressed Methods – Collective (16 hrs)

Unit-5 Motivation of Employee's:

Motivation – *Types of Motivation* – Theories of Motivation – Morale – Measures to Improve Morale – Job Satisfaction – Determinants of Job Satisfaction - Steps to Improve Job Satisfaction – Stress Management – Causes – Steps (16 hrs)

Total Contact hrs / Semester

(78 hours)

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

Books for Study:

Ashwathappa Principles of Management.

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.COM	Programme Title :	Bachelor of Arts (COMMERCE)	
Course Code:	19UES 1A1	Title	Batch :	2019-22
		BUSINESS ECONOMICS	Semester	I
Hrs/Week:	5		Credits:	04

Course Objective

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

Course Outcomes (CO)

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

Syllabus

- Unit I Introduction to Economics (15 hrs)**
 Definition of Business Economics - Nature and Scope of Business Economics – Basic Tools in Business Economics.
- Unit II Law of Demand (16 hrs)**
 Determinants of Demand – Demand Distinction – - Law of Demand - – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods – Indifference Curve Analysis – Consumer’s Equilibrium - *Consumer’s Surplus**.
- Unit III Cost Concepts (16 hrs)**
 Cost Concepts - Cost – Output Relationship – Production Function –Law of Variable Proportions – Law of Returns to Scale – Isoquants – Iso – cost line - Producer’s Equilibrium – *Least Cost Combination**.
- Unit IV Pricing Under Different Market Structure (15 hrs)**
 Perfect Competition– Monopoly - Discriminating Monopoly – Monopolistic Competition – Oligopoly.
- Unit V Pricing Policy and National Income (16 hrs)**
 Objectives of pricing Policy – Pricing Methods. National Income – Definition – Concepts of National Income – Methods of Calculating National Income – Uses – Limitations.

**Self study.*

Group discussions, Assignment , Seminar, Case study

Text Books

1. Ahuja H.L., (2009), “Business Economics”, New Delhi, Sultan Chand and Sons.

Reference Books

2. Sankaran (2010), "Business Economics", Margham Publications, Chennai,
3. Sundharam K. P. M. and Sundharam E. N., (2008), "Business Economics", Sultan Chand & Co., New Delhi.
4. Reddy P. N. and Appanniah H. R., (2008), "Business Economics", Sultan Chand & Co., New Delhi.
5. Jame L. Pappas (2012), Evene F. Brigham and Mark Hirschey, "Managerial Economics", Holt Sundars International Edition, Japan.

E-reference

1. www.investopedia.com
2. www.economicdiscussion.net
3. www.icsi.edu
4. www.springer.com

Mapping

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

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

Compiled by Name with Signature	Verified by HOD Name with Signature	CDC	COE
Dr. Nirrmala Sathish	Dr.P.Krishnathulasimani	Dr.M.Durairaju	Dr.R.Muthukumaran

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	19UCO203	Title	Batch :	2019-2022
		HIGHER FINANCIAL ACCOUNTING	Semester	II
Hrs/Week:	06		Credits:	04

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes (CO)

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

Syllabus

Unit-1 Admission and Retirement of Partner

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

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

Unit-2 Death of a partner and Dissolution of firm

Death of a Partner - Executor’s Account - Dissolution of firm (15 hrs)

Unit-3 Insolvency of partner and Sale of firm

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company (16 hrs)

Unit-4 Branch and Departmental accounts

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer. (16 hrs)

Unit-5 Hire Purchase and Installment accounting

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-
Installment Accounting. (16 hrs)

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	19UCO204	Title	Batch :	2019-2022
		COMMERCIAL LAW	Semester	II
Hrs/Week:	05		Credits:	04

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1 Indian Contract Act 1872:

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance. (13 hrs)

Unit-2 Consideration:

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. **Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. (13 hrs)

Unit-3 Contingent Contract:

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract. (13 hrs)

Unit-4 Contract of Indemnity and Guarantee:

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. (13 hrs)

Unit-5 Contract of Agency:

Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930. (13 hrs)

Total Contact hrs / Semester (65 hours)

Group discussions, Seminar , Assignment and Case study

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	19UCO2A2	Title	Batch :	2019-2022
		BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester	II
Hrs/Week:	03		Credits:	03

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1 Introduction to Windows

Introduction to Word – *Editing a Document* – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet. (8hrs)

Unit-2 Introduction to PowerPoint

Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations. (7hrs)

Unit-3 Access

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

Unit-4 Introduction to Internet

Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL). (8 hrs)

Unit-5 Worldwide Web

Web Page – Web Index - Web Browsing – Browser Search Engines – *Electronic Mail (E Mail)* – E-Mail Message – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS- Important HTML Tags-Creation of Simple Web Page. (8 hrs)

Total Contact hrs / Semester

(39 hours)

Power point Presentations, Group discussions, Seminar and Assignment.

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	Subject Code: 19UCO2A3	Title	Batch :	2019-2022
Hrs/Week:	02	PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester	II
			Credits:	01

Course Objective

To make the students understand the application of computer in business

Course Outcomes (CO)

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

Syllabus

MS WORD	(6 hrs)
1. Formatting Text	
2. Table Creation	
3. Mail Merge	
4. Resume Preparation	
MS EXCEL	(5 hrs)
1. Invoice Preparation	
2. Salary Bill Creation	
3. Inventory List Creation	
4. Student Result Analysis Using Graphics	
MS POWERPOINT	(5 hrs)
1. Slide Presentation	
2. Graphics in a Slide	
3. Organizational Chart	
MS ACCESS	(5 hrs)
1. Creation of Tables	
(a) Supplier Information	
(b) Purchase Table	
2. Queries using “Order by”	
3. Sales Order Form	
4. Purchase Order	
HTML	(5 hrs)
1. Create a HTML document using various tags	
2. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce	
3. Create a HTML document to show the Computer Advertisement details	
Total Contact hrs/Semester	
Total Contact hrs / Semester	(26 hours)

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO305	Title	Batch :	2019-2022
		CORPORATE ACCOUNTING	Semester	III
Hrs/Week:	06		Credits:	04

Course Objective

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

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts and terms of the corporate accounting.
K2	CO2	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	CO3	To understand the basis in preparing financial statements of joint stock company.
K4	CO4	To apply the knowledge in evaluating goodwill & share of a company

Syllabus

Unit 1 Share capital

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

Unit 2 Preference share and Debentures

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) . (15 hrs)

Unit 3 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). (16 hrs)

Unit 4 Valuation of Shares and Goodwill

Valuation of Shares – *Need* – Methods of Valuing Shares.

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

Unit 5 Liquidation of Companies

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

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

Books for Study:

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO306	Title	Batch :	2019-2022
		INCOME TAX	Semester	III
Hrs/Week:	06		Credits:	04

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit 1 Income Tax

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

Unit 2 Income from Salaries

Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. (15 hrs)

Unit 3 Profits and Gains of Business and Profession

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

Unit 4 Income from House Property

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

Unit 5 Income from other Sources

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

Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Note :

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO 307	Title	Batch :	2019-2022
		COMPANY LAW AND SECRETARIAL PRACTICE	Semester	III
Hrs/Week:	5		Credits:	04

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 (CO)

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

Syllabus

Unit 1 Company:

Meaning, Definition – Characteristics – Types of companies including One Person Company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation. (13 hrs)

Unit 2 Memorandum & Articles:

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management. (13 hrs)

Unit 3 Prospectus:

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage. (13hrs)

Unit 4 Meeting:

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice -

Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings (13 hrs)

Unit 5 Winding up of Company:

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties - Duties of a Company Secretary in winding up (13hrs)

Total Contact hrs / Semester (65 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

- 1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13th Edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO 308	Title	Batch :	2019-2022
Hrs/Week:	05	MODERN MARKETING	Semester	III
			Credits:	04

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes (CO)

K1	CO1	To remember the key concept and elements of marketing management.
K2	CO2	To get an idea, how to implement marketing in Real life situation.
K3	CO3	To deploy the role of marketing in a business context.
K4	CO4	To analyze the global marketing environment and opportunities.

Syllabus

Unit 1 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. (13hrs)

Unit 2 Four P's of Marketing:

Product – Features – Classification – New Product Planning and Development - Product Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price (13hrs)

Unit 3 Physical Distribution –

Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion — Need- Types – Sales Promotion Mix – Advertising – Publicity – Personal Selling. (13 hrs)

Unit 4 Buyer's Behaviour:

Need- types of consumer behaviour- Buying Motives – types of Buying Motives –consumer buying decision process- factors influencing buyer behaviour-Market Segmentation – Need-methods of segmenting markets. (13 hrs)

Unit 5 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. (13 hrs)

Total Contact hrs / Semester

(65 hours)

- Italics denotes self study topics

Books for Study:

1. Pillai. R.S.N and Bagavathi(2017). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.
2. Dr. Rajan Nair, Sanjith R.Nair Sultan Chand & Sons.
- 3.Kotler and Keller, Marketing Management, 13th edition

Books for Reference:

1. Philip Kotler(2017), Principles of Marketing, New Delhi, Prentice Hall of India.
- 2.Pingali Venugopal(2017),Marketing Management, Edition-1, New Delhi, SAGE Publication.
3. M.Govindarajan(2017), Modern Marketing Management, Narosa Publishing House, New Delhi.
4. A.Kumudha, J.Deepa, Kalyani Publishers, New Delhi.

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO3A4	Title	Batch :	2019-2022
		BUSINESS MATHEMATICS	Semester	III
Hrs/Week:	6		Credits:	04

Course Objective

To enable students to apply mathematical knowledge to Business Problems

Course Outcomes (CO)

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

Syllabus

Unit 1 Mathematics of Finance:

Simple and Compound Interest – Sinking Fund – Annuities – *Depreciation*- Present Value – Bills Discounting. (15 hrs)

Unit 2 Fundamental Ideas of Sets

Arithmetic and Geometric Series – Application to Business Problems-*De Morgan's Law*- Inconsistency of data- Cartesian product. (15 hrs)

Unit 3 Matrix Algebra

Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix- Determinants and Solution of Simultaneous Linear Equations – Application to Business. (16hrs)

Unit 4 Differentiation

Rules for Differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a Function Rule. Differentiation of Algebraic, Logarithmic and Exponential Functions (excluding Trigonometric functions) – Revenue, Marginal Revenue and Average Revenue, Marginal Cost and Average Cost – Elasticity of Demand-Elasticity of Supply. (16 hrs)

Unit 5 Elementary Integral Calculus

Partial Integration- Indefinite Integral-Techniques of Integration. Simple substitution – Application of Integration to Commerce. (16hrs)

Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO3N1	Title	Batch :	2019-2022
Hrs/Week:	1	Elective – I PRACTICAL BANKING	Semester	III
			Credits:	2

Course Objective

To introduce the students to the practical aspects on banking

Course Outcomes (CO)

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

Syllabus

Unit 1

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

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

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

Total Contact hrs / Semester

13 hours

Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

1.Varshney(2017), Banking Theory Law and Practice, New Delhi , Sultan & Chand Ltd.

2.Gordon and Natarajan(2017), Banking Theory, Law and Practice. 23rd Revised Edition.
Himalaya Publishing House.

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO3N2	Title	Batch :	2019-2022
		FUNDAMENTALS OF ACCOUNTING	Semester	III
Hrs/Week:	1		Credits:	2

Course Objective

To introduce the students to the fundamentals of Accounting

Course Outcomes (CO)

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

Syllabus

Unit 1

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

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

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

Total Contact hrs / Semester

(13 hours)

Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO409	Title	Batch :	2019-2022
		HIGHER CORPORATE	Semester	IV
Hrs/Week:	6	ACCOUNTING	Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes (CO)

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies.
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Syllabus

Unit 1 Amalgamation Absorption of companies

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

Unit 2 Reconstruction of Companies

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

Unit 3 Banking Company Accounts (Banking Regulation Act 1949)

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

Unit 4 Insurance Company Accounts (IRDA Act 1999)

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.

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

Unit 5 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) (16 hrs)

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% theory and 80% Problem

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO410	Title	Batch :	2019-2022
		INTERNATIONAL TRADE	Semester	IV
Hrs/Week:	5		Credits:	4

Course Objective

To enlighten the students about the International business.

Course Outcomes (CO)

K1	CO1	To remember the concepts related to international business.
K2	CO2	To understand the impact of international business.
K3	CO3	To execute the opportunities and challenges offered by international business.
K4	CO4	To develop an entrepreneurial skill into an international markets levels.

Syllabus

Unit 1 International Trade:

Meaning - Scope- Features-Difference between Internal trade and International trade- Similarities between Internal trade and International trade - Merits and Demerits of International Trade- Modes of entering international trade markets. (13hrs)

Unit 2 Classical Theory:

Absolute and Comparative Cost Advantage Theory – Heckscher- Ohlin Theory and Leontief Paradox - Alternative Strategy for foreign trade and Economic growth. - *Recent trends in World Trade.* (13 hrs)

Unit 3 BOT and BOP

Balance of Trade - Balance of Payments- Disequilibrium --Instruments of trade Policy - Tariff and Quotas - Merits and Demerits. Subsidy – Types – Basic Concepts and Issues (13 hrs)

Unit 4 Foreign exchange market

Spot price and forward prices – factors influencing exchange rates- Foreign Exchange Management Act – Objectives – Exchange Rate Adjustments World Trade Organization-General Agreement on Tariffs and Trade- Objectives and Evolution of WTO - United Nations Conference on Trade and Development -functions. (13 hrs)

Unit 5 Export Documents and Procedures

Regulatory requirements - Operational requirements - *Processing of an Export Order* - Stages involved - RBI guidelines towards exports - Realisation for export of goods- Terms and payments of Export Finance – Export Import Bank (EXIM Bank)-Functions. (13 hrs)

Total Contact hrs / Semester

(65 hours)

Group discussions, Seminar, Assignment and Activity

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO411	Title	Batch :	2019-2022
Hrs/Week:	5	BANKING AND INSURANCE- Theory and Practice	Semester	IV
			Credits:	4

Course Objective

To enrich the students knowledge on Banking and Insurance.

Course Outcomes (CO)

K1	CO1	To remember the Indian Banking System and Insurance Sectors in India.
K2	CO2	To understand importance of banks and insurance in India.
K3	CO3	To discuss the role of recent developments of the modern banks and insurance schemes in a globalised scenario.
K4	CO4	To evaluate the banking services and insurance services to the society.

Syllabus

Unit 1 Banking System in India:

Structure of Indian Banking System – Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions. (13 hrs)

Unit 2 Banker and Customer:

Definition – Relationship between Banker and Customer – General Relationship and Special Relationship – *Types of Accounts*. Lending – Principles of Sound Lending – Different Types of Lending. (13 hrs)

Unit 3 Negotiable Instruments:

Salient Features- Crossing- Endorsement — Different Types of Customers – Payment System in India: E-payment Methods- Core Banking Solution - Electronic Banking- RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)- Tele Banking. (13hrs)

Unit 4 Insurance:

Contract of Insurance- Definition- Nature- Principles- Importance- Types of Insurance- Risk- Sources of Risk- Insurance and Assurance- Privatization of Insurance in India- Role of IRDA- Major Players in Insurance Business- Impact of Privatization of Insurance in India. (13 hrs)

Unit 5 Life Insurance and General Insurance:

Life Insurance Contract- Types of Policies- Insurer and Insured- Procedure for Taking a Policy- Premium and Claims-Surrender Value- Double Insurance. **General Insurance:** Kinds of Policies-Procedure for Taking Various Insurance Schemes- Settlement of Claims. (13 hrs)

Total Contact hrs / Semester (65 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

1. Gordon and Natarajan, (2017), Banking theory and practices. Himalaya Publishing House.
2. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.

Books for Reference:

- 1.Tandon, M.L(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
- 2.Varshney (2017),Banking Theory Law and Practices, New Delhi , Sultan Chand Ltd.
3. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice-Prentice Hall , New York.
4. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
5. Mark S. Dorfman-Introduction to Risk Management and Insurance-Prentice Hall, New York.

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	17UCO412	Title	Batch :	2017-2020
		INDIRECT TAXATION	Semester	IV
Hrs/Week:	6		Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

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

Syllabus

Unit-1 Indirect Taxes

Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes. (15 hrs)

Unit-2 Introduction and Scope of Customs Law in India

The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back. (15 hrs)

Unit-3 Goods and Service Tax

Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. (16 hrs)

Unit-4 Levy and Collection under SGST/CGST Acts

Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns. (16 hrs)

Unit-5 Levy and Collection under the Integrated Goods and Service Tax Act 2017

Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply. (16 hrs)

Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment.

- Italics denotes self study topics

Books for Study:

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

Simplified Approach to GST – A Ready Reference.

Books for Reference:

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

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

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

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

Mapping

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

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

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

Programme Code: B.Com.		Programme Title :	Bachelor of Commerce (Aided and Self-financing)	
Course Code	19 UCO 4A5	Title	Batch	2019-2020
		Allied-IV: Statistical Methods	Semester	IV
Hours per week	6		Credits	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit 1 Introduction to Statistics

Meaning and Scope of Statistics – Characteristics and *Limitations* – Presentation of Data by Diagrammatic and Graphical Methods (Theory only).

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean (15 hrs)

Unit 2 Dispersion and Skewness

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness. (15hrs)

Unit 3 Correlation

Simple Correlation – Pearson's Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation- Simple Regression. (16 hrs)

Unit 4 Index Numbers (Price Index Only)

Method of Construction – Wholesale and Cost of Living Indices- Weighted Index Numbers – Laspeyre's Method, Passche's Method, Fisher's Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae). (16 hrs)

Unit 5 Analysis of Time Series and Business Forecasting

Methods of measuring Trend and Seasonal Changes (including problems)- Methods of Sampling – *Sampling and Non-sampling Errors* (Theoretical aspects only) (16 hrs)

Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO4N3	Title	Batch :	2019-2022
		CONSUMER AFFAIRS	Semester	IV
Hrs/Week:	1		Credits:	2

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes (CO)

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

Syllabus

Unit 1

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

Unit 2

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

Unit 3

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

(2 hrs)

Unit 4

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

Unit 5

Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview. (3hrs)

Total Contact hrs / Semester (13 hours)

Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO4N4	Title	Batch :	2019-2022
Hrs/Week:	1	INVESTMENT MANAGEMENT	Semester	IV
			Credits:	2

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes (CO)

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

Syllabus

Unit 1

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

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

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

Total Contact hrs / Semester

(13 hours)

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO513	Title	Batch :	2019-2022
		COST ACCOUNTING	Semester	V
Hrs/Week:	6		Credits:	04

Course Objective

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

Course Outcomes (CO)

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

Syllabus

Unit-1 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 (16 hrs)

Unit-2 Material Control

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

Unit-3 Labour and Overheads

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.

Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads (16 hrs)

Unit-4 Process Costing

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

Unit-5 Unit, Job, Batch and Transport Costing

Unit Costing – Job Costing and Batch costing – Transport Costing. (15 hrs)

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

Books for Study:

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

Books for Reference:

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

2.Khan. M.Y and Jain. P.K,(2017), Cost Accounting and Financial Management, 4th Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO514	Title	Batch :	2019-2022
		AUDITING PRINCIPLES AND PRACTICE	Semester	V
Hrs/Week:	5		Credits:	03

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1 Introduction to Auditing

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

Unit-2 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. (13 hrs)

Unit-3 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. (13 hrs)

Unit-4 Audit of Joint Stock Companies

Appointment of Company Auditor - *Qualification* – Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types. (13 hrs)

Unit-5 Audit of Computerized Accounts

Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures – Audit Testing.(13hrs)

Total Contact hrs / Semester

(65 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title:	Bachelor of Commerce (Aided & S.F)	
Course Code:	19UCO515	Title	Batch:	2019-2022
		Retail Management	Semester	V
Hrs/Week:	5		Credits:	3

COURSE OBJECTIVE

The objective is to enable the students to gain in-depth knowledge in retail management.

COURSE OUTCOMES (CO)

K1	CO1	To recollect the concepts of effective retailing.
K2	CO2	To understand the strategic decisions involved in location, evaluation and selection.
K3	CO3	To recognize the tactics of pricing, store management and visual merchandising for extracting profit from retail offering.
K4	CO4	To know the numerous career positions available in the retail field.

SYLLABUS

Unit-1 Introduction to Retail Management:

Definition- Evolution of retailing in India- Functions of Retailing – Characteristics- Traditional and Non-Traditional Retailing – Retail Business in India – Influencing factors of Retail Business – Classification of Retailers – Store Based and Non-Store Based – Emerging Trends in Retailing – FDI – Rural Retailing – Present Indian Retail Scenario (13 hrs)

Unit-2 Retail Strategy:

Definition – Nature of Strategic Planning – Retail Strategic Planning Process – Store Location – Importance – Influencing factors of Store Location – Trade Area Analysis – Site Evaluation and Selection – Retail Organization – Designing – Principles – Specialization and Departmentalization – Forms of Retail Organization – Retail Organization Types – Legal Forms of Retail. (13 hrs)

Unit-3 Managing Retail Store:

Store Management – Role of Store Managers - Store Layout – Store Interiors - Merchandise Management – Objectives – Organisational Structure of Merchandise Management – Merchandise Pricing – Pricing Strategies – Visual Merchandising – Store Security – Customer Service – Types – Customer Service Strategies. (13 hrs)

Unit-4 Emerging Trends in Retailing:

Retail Management Information System – Non- Store Retailing (e- tailing) – Impact of Information Technology in Retailing – Integrated System and Networking – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels - Customer Database Management System – Legal, Social and Ethical issues in Retailing. (13 hrs)

Unit-5 Careers in Retailing:

Retail Industry – Traits of Retailers – Employment Opportunities – *Careers in Retailing: Sales Executive, Store Managers, Sales and Merchandise Representative (SMR)* – Future Retailing – Integrated Multichannel Retailing. (13hrs)

Total Contact hrs / Semester

(65 hours)

**Italicized* texts are for self study

Seminar, Assignment

BOOK FOR STUDY

1. J K Nayak, Prakash C.Dash , Retail Management, Ceneage, 2017
2. Chetan Bajaj, Rajnish Tow and Nidhi V.Srivatsava, Retail Management, Oxford University Press, 3rd Edition 2016.

BOOKS FOR REFERENCE

1. Suja R. Nair, Retail Management, Himalayas Publishing House, New Delhi
2. Dr.Harjit Singh, Retail Management A Global Perspective, 3rd Edition, S.Chand Publishing House, 2014.

MAPPING

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name:	Name:	Name:
Signature:	Signature:	Signature:	Signature:
	Dr.P.Bruntha	Dr.M.Durairaju	Dr.R.Muthukumaran

Programme code:	B.Com	Programme Title:	Bachelor of Commerce (Aided & S.F)	
Course Code:	19UCO516	Title	Batch:	2019-2022
		Business Communication and Commerce Practical	Semester	V
Hrs/Week:	5		Credits:	3

Course Objective

To develop the skill of writing business letters.

Course Outcomes (CO)

K1	CO1	To make students to understand how to write business correspondence and improve written communication
K2	CO2	To develop the students ability to communicate effectively
K3	CO3	To know various forms used in office management and to compute tax liability
K4	CO4	To apply theoretical knowledge into a business practice and review various forms and practices

Syllabus

Unit-1 Business Communication:

Meaning – *Importance of Effective Business Communication*- Modern Communication Methods
- Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout
of a Business Letter. (13 hrs)

Unit-2 Enquiries Order and Execution

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

Unit-3 Collection Letters:

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

Unit-4 Secretarial Correspondence

Correspondence with director - Correspondence with shareholders - Correspondence with others.
Preparation of Agenda and Minutes. (13 hrs)

Unit-5 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. (13 hrs)

Total Contact hrs / Semester

65 hours

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

Books for Study:

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

Books for Reference:

1.Ramesh, MS, and C.C. Pattanshetti,(2017) , Business Communication, New Delhi, S.Chand & Co.

2.Raghunathan N.S and Santhanam.B (2017), Business Communication, Margham Publication.

***Separate examination for 100 Marks**

75 Marks External and 25 Marks Internal

Commerce Practical:

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

Note:

- Record note should be maintained by the Students for both the practical's
- Internal – 40 Marks and External – 60 Marks

Internal marks are allotted on the basis of preparation of record note.

Question Paper Pattern for ESE:

1. Written examination is conducted for Commerce Practical by both Internal and External examiners
2. Duration for examination is 3 hours
3. Pattern of Questions
 - a. Section A – (1 *20 = 20 Marks)
 - b. Section B – (5 * 8 = 40 Marks)

Mapping

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

S – Strong; H – High; M – Medium; L – Low.

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	19UCO517	Title	Batch :	2019-2022
		INSTITUTIONAL TRAINING	Semester	V
Hrs/Week:			Credits:	03

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes (CO)

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

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

Criteria	Marks
External –Viva and Report Presentation	60
Internal - Institutional Training Report	40
Total	100

Mapping

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

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

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

Programme Code: B.Com.		Programme Title :	Bachelor of Commerce (Aided and Self-financing)	
Course Code	19 UCO 518	Title		Batch
		Core XVIII: Goods and Services Tax (GST) Accounting		Semester
Hours per week	2			Credits
				2019-2022
				V
				1

Course Objective

Course Objective

To give practical exposure on Goods and Services Tax (GST) accounting in India.

Course Outcomes (CO)

K1	CO1	To understand the importance of Goods and Services Tax (GST) in India
K2	CO2	To enrich the knowledge of students in preparing accounting entries with GST
K3	CO3	To know the preparation of source documents and types of vouchers
K4	CO4	To prepare and analyse the final accounts of a sole proprietorship

Practicals

26 Hours

1. Calculation of selling price before and after GST
2. Preparation of accounting entries under GST
3. Preparation of Source Documents:
 - a. Cash Memo
 - b. Invoice or Bill
 - c. Receipt
 - d. Pay-in-slip
 - e. Cheque
 - f. Debit Note
 - g. Credit Note
4. Preparation of Cash Voucher
5. Preparation of Non-cash Voucher or Transfer Voucher
6. Preparation of Compound Voucher
7. Preparation of Trading Account with GST
8. Preparation of Profit and Loss Account with GST
9. Preparation of Balance Sheet with GST
10. Preparation of Balance Sheet with simple adjustments including GST

Books Recommended

1. Grewal, T.S. (2018), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.

Mapping

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

S – Strong; H – High; M – Medium; L – Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name: Dr.P.Bruntha	Name: Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code: B.Com.		Programme Title :	Bachelor of Commerce (Aided and Self-financing)	
Course Code	19 UCO 519	Title	Batch	2019-2022
		Major Elective: Entrepreneurial Development	Semester	V
Hours per week	5		Credits	5

Course Objective

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

Course Outcomes (CO)

K1	CO1	To make the students to understand the essentials of entrepreneurship and to know the presence of supportive institutions
K2	CO2	To enlarge the students ability to identify and appraise the project
K3	CO3	To know the forms of entrepreneurship including the women entrepreneurship
K4	CO4	To apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures

Syllabus

Unit-1: Introduction to Entrepreneurship

13 Hours

Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.

Entrepreneur – Definition and Meaning – Entrepreneur Vs Enterprise – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneur – Traits of a successful Entrepreneur.

Unit-2: Project Identification and Appraisal

13 Hours

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.

Unit-3: Institutions Assisting Entrepreneurs

13 Hours

DIC – SIDO – NSIC – SIDCO – SIPCOT – ITCOT – NIESBUD – NAYE – Commercial Banks – Self-Help Groups – Micro Credit – Institutional Finance System.

Unit-4: Women and Social Entrepreneurship

13 Hours

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 and Family Business Entrepreneurship – Need and Importance – Issues and Challenges.

Unit-5: Case Study and Government Policy

13 Hours

Successful Entrepreneurial Ventures – Drawbacks of Entrepreneurial Ventures and Turn around Ventures – Sickness in Micro, Small and Medium Enterprises – Case Study.

Government Policy about Entrepreneurial Development – SMEs – Government of India support for Entrepreneurship.

Total Contact hrs / Semester

65hrs

Seminar, Assignments, Group Discussion and PowerPoint Presentation

Book Recommended

1. Vasant Desai (2014), *Dynamics of Entrepreneurial Development*, Wiley Eastern Ltd., New Delhi

Books for Reference

1. Gardon, E. and K. Natarajan (2012), *Entrepreneurship Development*, Himalaya Publishing House, Chennai.
2. Saravanavel, P. (2012), *Entrepreneurial Development*, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore
3. Sujatha, V. (2014), *Entrepreneurial Development*, Cauvery Publications, Tirchirappalli

Mapping

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

S – Strong; H – High; M – Medium; L – Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name: Dr.P.Bruntha	Name: Dr.M.Durairaju	Name: Dr.R.Muthukumar
Signature:	Signature:	Signature:	Signature:

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO 5S1	Title	Batch :	2019-2022
Hrs/Week:	1	SBE(Major) -INTELLECTUAL PROPERTY RIGHTS (IPRS)	Semester	V
			Credits:	2

Course Objective

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

Course Outcomes (CO)

K1	CO1	To recall the IPR concepts in India.
K2	CO2	To understand various procedures for IPR in India.
K3	CO3	To develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.
K4	CO4	To evaluate the legal management of IPR in real life practice.

Syllabus

UNIT 1 Overview of Intellectual Property:

Need for IPR- IPR in India and abroad- importance of IPR. (3 hrs)

UNIT 2 Patents:

Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent. (3 hrs)

UNIT 3 Copy Right:

Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights. (3 hrs)

UNIT 4 Trade Marks:

Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks. (2 hrs)

UNIT 5 Unfair competitions:

Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition. (3 hrs)

Total Contact hrs / Semester

13hrs

Group discussions, Seminar and Assignment, quiz

Italics denotes self study topics

TEXT BOOKS

- 1.V. Sople Vinod, Managing Intellectual Property by (Prentice hall of India Pvt.Ltd), 2006.2.Intelluctual Property rights and copyrights , Ess Ess Publications.
2. P.N. Chereminisin off, R.P.Ouellette and R.M.Bartholomew, biotechnology applications and research, Technomic publishing co., Inc. USA, 1985.

REFERENCES

1. A. Primer, R. Anita Rao and Bhanoji Rao, Intellectual Property Rights, Lastain Book company.
2. Edited by Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., 2006.
3. WIPO Intellectual Property Hand book.
4. Tejaswini Apte, A single guide to Intellectual property rights, Biodiversity and Traditional knowledge.

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO5S2	Title	Batch :	2019-2022
Hrs/Week:	1	SBE (Major) : ADVERTISEMENT AND SALES PROMOTION	Semester	V
			Credits:	02

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes (CO)

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

Syllabus

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5

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

Total Contact hrs / Semester

(13 hours)

Group discussions, Seminar, Activity and Assignment

Books for Study:

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

Books for Reference:

1.Philip Kotler(2013), Principles of Marketing, New Delhi: Prentice Hall of India,

2.Pingali Venugopal(2013),Marketing Management, Edition-1, New Delhi, SAGE Publication.

Mapping

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

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

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

Programme code:	B.COM	Programme Title :	B.Com (AIDED and SELF FINANCING)	
Course Code:	19UCO620	Title	Batch :	2019-2022
		MANAGEMENT ACCOUNTING	Semester	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit-1 Basis of Management Accounting

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

Unit-2 Ratio analysis

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

Unit-3 Funds Flow and Cash Flow Statement

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

Unit-4 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. (15 hrs)

Unit-5 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)
(15 hrs)

Total Contact hrs / Semester

(78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics
- 20% Theory and 80% Problems

Books for Study:

Dr. Maheswari.S.N. (2017), "Cost and Management Accounting", 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

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

2. Sharma and Gupta. S.K (2017) "Management Accounting", 13th Edition, New Delhi, Kalyani Publishers

Mapping

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

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

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

Programme code:	B.COM	Programme Title :	B.Com (AIDED and SELF FINANCING)	
Course Code:	19UCO621	Title	Batch :	2019-2022
		E-COMMERCE AND CYBER SECURITY	Semester	VI
Hrs/Week:	5		Credits:	4

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes (CO)

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

Syllabus

Unit-1 Introduction to E-Commerce

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

Unit-2 Electronic Commerce

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

Unit-3 Electronic payment system

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

Unit-4 Components Of Communications System

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

Unit-5 Authentication

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

Total Contact hrs / Semester

(65 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme code:	B.COM	Programme Title :	B.Com (AIDED and SELF FINANCING)	
Course Code:	19UCO622	Title	Batch :	2019-2022
		CASE ANALYSIS	Semester	VI
Hrs/Week:	4		Credits:	2

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1 Introduction to Case

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

(11 hrs)

Unit-2 Case Studies in Marketing Management

Concept of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management (11 hrs)

Unit-3 Case Studies in Human Resources Management

Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation. (10 hrs)

Unit-4 Case Studies in Financial Management

Working Capital-Dividend Policies-Capital Structure-Budgeting. (10 hrs)

Unit-5 Case Studies in Costing

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

Total Contact hrs / Semester

52 hours

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

Italics denotes self study topics

Material:

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

Books for Reference:

1. Sherlakar. Case Studies in Marketing, New Delhi ,S.Chand& Co.
2. Nair and Latha Nair. Personnel Management and Industrial Relations, New Delhi, S.Chand& Co.

I Scheme of Evaluation for Case Analysis:

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

II Question paper pattern ESE:

1. Duration of Examination : 3 Hours
2. Pattern of Questions :
Part A -1*15= 15 Marks
Part B -5*12 = 60 (Five out of Six)
Max Marks: 75
3. Maximum marks obtained by the students, reduced to 30 marks.

Mapping

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

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

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

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

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes (CO)

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

Syllabus

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO624		Title	Batch :
Hrs/Week:	5	FINANCIAL MANAGEMENT AND SERVICES	Semester	V
			Credits:	05

Course Objective

To help the students in understanding the various concepts of financial management and services.

Course Outcomes (CO)

K1	CO1	To understand and remember the concepts and tools of finance.
K2	CO2	To evaluate capital investment decision and financial policies to business valuation.
K3	CO3	To analyze the structure of the financial markets.
K4	CO4	To apply the financial knowledge to practice.

Syllabus

Unit-1 Foundations of Finance:

Introduction to Finance – Nature, Scope and Functions of Finance, Organization of Financial Functions – Objectives of Financial Management – Investment Decisions – Capital Budgeting - Principles and Techniques – Nature of Capital Budgeting – Identifying Relevant Cash Flows – Evaluation Techniques (10 hrs)

Unit-2 Financing Decision:

Leverages – Operating and Financial Leverage – Measurement of Leverages – Degree of Operating and Financial Leverage – Combined Leverage, EBIT – EPS Analysis – Indifference Point Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average cost of Capital – Capital Structure - Theories – Net Income Approach, Net Operating Income Approach– Determinants of capital Structure (15 hrs)

Unit-3 Dividend Decision:

Dividend Decision – Issue in Dividend Decision, 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 (10 hrs)

Unit-4 Financial Markets an Overview:

Introduction to Financial Markets – Financial System – Components of Indian Financial System – Money Market – Features and Functions of Money Market – Structure of Indian Money

Market – Participants in Money Market. Capital Market – Objectives and Importance – Characteristics – Structure of Indian Capital Market – Components of Capital Market (15 hrs)

Unit-5 Mutual Funds and Credit Rating:

Mutual Funds – Origin and Growth of Mutual Funds – Organization of Fund – Types – Importance of Mutual Fund – Selection of Fund – Mutual Fund in India – Recent Trends

Credit Rating – Origin and Growth – Need for Rating – Features – Merits and Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India (15 hrs)

Total Contact hrs / Semester

(65 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	B.Com	Programme Title :	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	19UCO 625	Title	Batch :	2019-2022
		Service Marketing and Customer Relationship Marketing	Semester	VI
Hrs/Week:	06		Credits:	05

Course Objective

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

COURSE OUTCOMES (CO)

K1	CO1	To recollect the concepts of service marketing.
K2	CO2	To demonstrate ability evaluating service design.
K3	CO3	To identify the way in which marketing of services can be practically applied in service sector.
K4	CO4	To analyse and investigate the aspects of CRM implementation or CRM innovations in work related environment.

SYLLABUS

Unit-1 Introduction to Service Marketing:

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. (13 hrs)

Unit-2 Service Life Cycle and Design

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). (13 hrs)

Unit-3 Marketing of Services:

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*. (13 hrs)

Unit-4 Customer Relationship Marketing:

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. (13 hrs)

Unit-5 Emerging Trend in CRM:

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. (13hrs)

Total Contact hrs / Semester**(65 hours)***Italicized texts are for self study*

Seminar, Assignment

BOOK FOR STUDY

1. Bhattacharjee C , Service Marketing – Concepts, Planning and Implementation, Excel books, New Delhi, 1st Edition 2010.

BOOKS FOR REFERENCE

1. Christopher H.Lovelock, Jochen Wirtz, Service Marketing, Pearson Education, New Delhi, 8th edition, 2017.
2. Alok Kumar Rai, Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt.Ltd., New Delhi, 2013

MAPPING

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name:	Name:	Name:
Signature:	Signature:	Signature:	Signature:
	Dr.P.Bruntha	Dr.M.Durairaju	Dr.R.Muthukumaran

Programme Code:	B.Com.	Programme Title :	Bachelor of Commerce (Aided and Self-financing)	
Course Code	19 UCO6S3	Title	Batch	2019-2022
		SBE (Major) : Commerce for Competitive Exams	Semester	VI
Hours per week	1		Credits	2

Course Objective

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

Course Outcomes (CO)

K1	CO1	To understand the essentials of banking and various investments avenues and different types of financial markets and institutions
K2	CO2	To enrich the knowledge on the basics and latest developments in economics
K3	CO3	To familiarise with basic numerical ability problems
K4	CO4	To learn and resolve verbal reasoning related problems

Syllabus

Unit-1: Banking and Insurance

3 Hours

Banking Functions – Types of Accounts – Types of Cheque – Types of Cards – Functions of RBI – Role of E-Banking and its Services. *Principles of Insurance* – Classification of Insurance – Advantages of Insurance.

Unit-2: Economics

2 Hours

Economic System – Industrial Policies – *Inflation and Deflation* – Business Cycle – Balance of Trade – Balance of Payment – Types of Demand and Supply – Market Structure and Pricing Decisions.

Unit-3: Investment

2 Hours

Investment Avenues: Shares, Debentures and Bonds – Money Market – Capital Market – SEBI – NSE. Fiscal Policy and Taxation Policy – Latest Development in Taxes and Duties.

Unit-4: Numerical Ability

3 Hours

Numerical Ability – BODMAS – Ratio and Percentage – Calculation of Selling Price – Marked Price – Profit and Loss – Simple Interest – Compound Interest – Basic Logarithm – HCF – LCM – GCD Time, Speed and Distance - Mensuration.

Unit-5: Reasoning Ability

3 Hours

Reasoning Ability – Direction – Blood Rotation – English Comprehension – Spot the Error – Article Proposition – Essay Writing.

Total Contact hrs / Semester

13hrs

Seminar, Assignments, Group Discussion and PowerPoint Presentation
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Book Recommended

1. Sanjeev Kumar (2011), *Objective Commerce*, Ramesh Publishing House, Chennai

Books for Reference

1. Vineet Kumar (2013), UGC NET / SET (JRF & LS) Commerce Paper II & III, Airhant Publications, Hyderabad
2. Purushottam Kumar (2013), *General Knowledge*, G.K. Publications, New Delhi
3. Singh, S.K. (2011), Reasoning and Numerical Ability for GATE, Cengage Learning India Pvt. Ltd., New Delhi.

Mapping

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

S – Strong; H – High; M – Medium; L – Low.

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

Programme Code:	B.Com.	Programme Title :	Bachelor of Commerce (Aided and Self-financing)	
Course Code	19 UCO 6S4	Title	Batch	2019-2022
		SBE (Major) : Business Ethics	Semester	VI
Hours per week	1		Credits	2

Course Objective

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

Course Outcomes (CO)

K1	CO1	To understand the principles and theories of ethics in business
K2	CO2	To expand the knowledge of students on the ethical issues in financial services
K3	CO3	To be acquainted with the ethics used in the field of Marketing and HRM
K4	CO4	To learn and to apply the knowledge of Corporate Social Responsibility towards society and nature / environment

Syllabus

Unit-1: Introduction to Business Ethics

3 Hours

Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.

Unit-2: HRM and Ethics

2 Hours

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 Organisation.

Unit-3: Marketing and Ethics

2 Hours

Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.

Unit-4: Finance and Ethics

3 Hours

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.

Unit-5: Corporate Social Responsibility (CSR) and Ethics

3 Hours

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.

Total Contact hrs / Semester

13hrs

Seminar, Assignments, Group Discussion and PowerPoint Presentation
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Book Recommended

1. AC Fernando (2013), *Business Ethics – An Indian Perspective*, Pearson Education, New Delhi

Books for Reference

1. *Business Ethics and Corporate Governance* (2013), ICFAI Centre for Management Research, Hyderabad
2. John R Boatright (2012), *Ethics and Conduct of Business*, Pearson Education Pvt. Ltd., Singapore
3. Davis Keith and Blomstorm (2013), *Business, Society and Environment*, Tata MaGraw – Hill Ltd., New Delhi.

Mapping

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

S – Strong; H – High; M – Medium; L – Low.

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

Programme code:	B.Sc MATHS(S.F)	Programme Title :	Bachelor of Commerce	
Course Code:	19UMA3A3	Title	Batch :	2019-2022
		FINANCIAL ACCOUNTING	Semester	III
Hrs/Week:	06		Credits:	03

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes (CO)

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

Syllabus

Unit 1

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

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

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

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Text Book

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

Books for Reference

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

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

Mark Distribution: 20% Theory and 80% Problems

Mapping

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

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

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

Programme code:	B.SC MATHS	Programme Title :	MATHEMATICS	
Course Code:	19UMA3A4	Title	Batch :	2019-2022
Hrs/Week:	2	PROGRAMMING LAB- ACCOUNTING PACKAGE	Semester	III
			Credits:	2

Course Objective

To impart practical knowledge in accounting package.

Course Outcomes (CO)

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

Syllabus

LIST OF PROGRAMMES

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

Total Contact hrs / Semester

(26 hours)

PowerPoint, Group discussions, Seminar , Assignment

Mapping

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

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

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

Programme code:	B.Sc MATHS(S.F)	Programme Title :	Bachelor of Commerce	
Course Code:	19UMA3A3	Title	Batch :	2019-2022
18UMA4A5		COST AND MANAGEMENT ACCOUNTING	Semester	IV
Hrs/Week:	06		Credits:	03

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit 1

Cost Accounting – Definition – *Objectives* – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost - Cost Sheet: Meaning – Advantages – Preparation of Cost Sheet (15 hrs)

Unit 2

Material Cost: Meaning – Techniques of Material Cost – Level Setting and E.O.Q - Valuing Material Issues LIFO & FIFO.
Labour cost- Meaning – Computation of Labour Cost – System of Wage Payment. Over Heads - Definition – Allocation and Apportionment. (16 hrs)

Unit 3

Management Accounting: Meaning – Definition – *Nature and Scope* – Advantages and Disadvantages. (16 hrs)

Unit 4

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

Unit 5

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

Total Contact hrs / Semester (78 hours)

Group discussions, Seminar and Assignment

Italics denotes self study topics

Books for Study:

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

Books for Reference

1.Jain. S.P and Narang. K.L. (2013).Cost accounting, Chennai, Kalayani Publishers.

2.Sharma.R.K and Shasi. K. Gupta(2014), Management Accounting,Chennai, Kalyani Publishers.

Mapping

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

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

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

Programme code:	B.SC Maths (SF)	Programme Title :	Bachelor of Mathematics	
Course Code:	19UMA4A6	Title	Batch :	2019-2022
		COMMERCE	Semester	IV
Hrs/Week:	2	PRACTICAL	Credits:	02

Course Objective

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

Course Outcomes (CO)

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

Syllabus

LIST OF PRACTICAL

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

Total Contact hrs / Semester

26 hours

I Scheme of Evaluation for Commerce Practical:

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

II Question paper pattern ESE:

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

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

Part B - 5*8 =40 (five out of Seven)

Record =10

Max Marks : 60

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

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

Mapping

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

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

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

Programme code:	BCA	Programme Title :	Bachelor of Computer Applications	
Course Code:	19UBC3A3	Title	Batch :	2019-2022
		ACCOUNTANCY FOR	Semester	III
Hrs/Week:	04	DECISION MAKING	Credits:	04

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes (CO)

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

Syllabus

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5

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

Total Contact hrs / Semester (52 hours)

Group discussion, Seminars and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

Jain. S.P and Narang. K.L. ,Cost Accounting (2017), New Delhi, Kalyan Publishers.
Sharma. K, Sasi.K.Gupta. (2017), Management Accounting, New Delhi, Kalyani Publishers.

Mapping

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

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

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

Programme code:	BSC	Programme Title :	COMPUTER SCIENCE	
Course Code:	19UCE4A3	Title	Batch :	2019-2022
Hrs/Week:	04	ACCOUNTANCY FOR DECISION MAKING	Semester	IV
			Credits:	04

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes (CO)

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

Syllabus

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5

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

Total Contact hrs / Semester (65 hours)

Group discussion, Seminars and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme code:	BA	Programme Title :	Bachelor of Economics	
Course Code:	19UCO1A1	Title	Batch :	2019-2022
		BUSINESS ACCOUNTING	Semester	I
Hrs/Week:	05		Credits:	05

Course Objective

To introduce the students to basics of Accounting Techniques.

Course Outcomes (CO)

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

Syllabus

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5

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

Total Contact hrs / Semester (65hours)

Group discussion, Seminars and Assignment

- Italics denotes self study topics

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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