

POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E Admn., Dept.,
Accredited By NAAC with 'B' +
MELAIYUR 609 107



B.Com Syllabus
2019 -2020 Onwards..

PLACE: P.G &RESEARCH DEPARTMENT OF COMMERCE
POOMPUHAR COLLEGE (AUTONOMOUS)
MELAIYUR 609 107

DATE : 04-09-2019

POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E Department
MELAIYUR 609 107

BOARD OF STUDIES - COMMERCE

- | | |
|---|----------------------------------|
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| 2. Dr.G.RAVISELVAM M.Com., M.Phil., Ph.D.,
Associate Professor of Commerce
A.V.C. College, Mannampandal, Mayiladuthurai-609305 | vice - Chancellor Nominee |
| 3. Dr.M.MATHIVANAN M.Com., M.Phil., Ph.D.,
Associate Professor & HOD of Commerce
A.V.C. College, Mannampandal, Mayiladuthurai-609305 | Academic Council Nominee |
| 4. Dr.G.DEIVASIGAMANI, M.Com., M.Phil., Ph.D.,
Assistant professor of Co-operation
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Assistant professor of Commerce | Member |
| 15. Mr.J.KANTHAPALANI, M.Com., M.Phil.,
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| 16. Dr. S. HEMA M.Com., M.Phil., Ph.D.,
Assistant professor of Commerce | Member |
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Assistant professor of Commerce | Member |
| 18. Mrs.G.DHANALAKSHMI M.Com., M.Phil.,
Assistant professor of Commerce | Member |
| 19. Dr.J.MALARMULLAI M.Com., M.Phil., Ph.D.,
Assistant professor of Commerce | Member |



MEMBERS PRESENT ON 04-09-2019

POOMPUHAR COLLEGE (AUTONOMOUS)
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Assistant professor of Commerce **Member**



BOARD OF STUDIES - COMMERCE

The Meeting of the Board of Studies was held on 04-09-2019 at 11.00 am in the Department of Commerce to approve the syllabus for B.Com., students who are admitted from the academic year 2019 – 2020 onwards.

The chairman Dr.E.K.SIVASAKTHIVEL M.Com., M.Phil., B.Ed., M.B.A., Ph.D., Associate professor/ H.O.D of Commerce, welcomed the members and presented the draft syllabus before the board and initiated the discussion. The members of Board gave suggestions for the final draft of the syllabus


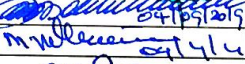
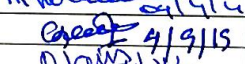
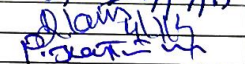
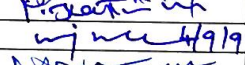

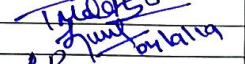
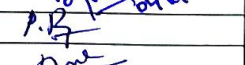
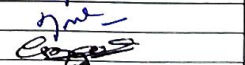
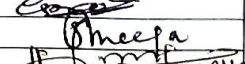
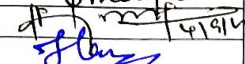
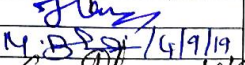
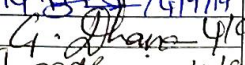
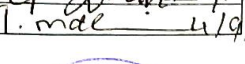





The Board resolved to approve the syllabus based on TAMIL NADU STATE COUNCIL FOR HIGHER EDUCATION with necessary changes for B.Com., students (Admitted from this academic year 2019-2020) for I to VI semesters.

The Board resolved to fix the passing minimum for Continuous Internal Assessment (CIA) should be 40% out of 25 marks (ie.10 Marks) and the passing minimum for external examinations should be 40% out of 75 marks (ie.30 Marks) for the UG students admitted from 2019-2020 onwards.

It is resolved to classify the Continuous Internal Assessment (CIA) marks as follows:

Test - 15 Marks
Assignment - 05 Marks
Quiz/Seminar- 02 Marks
Attendance - 03 Marks

25 Marks

S.No	UG Board of Studies		Signature
1	Dr. E.K. SIVASAKTHIVEL	Chairman	
2	Dr.G.RAVISELVAM	Member Vice – Chancellor	
3	Dr.M.MATHIVANAN	Member Academic Council	
4	Dr.G.DEIVASIGAMANI	Member – Alumni	
5	Mr. D. KAMARAJ	Member	
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POOMPUHAR COLLEGE – AUTONOMOUS

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MELAIYUR 609 107

B.COM., - COURSE STRUCTURE UNDER CBCS

(For the candidates to be admitted from the academic year 2019 -2020 onwards)

Sem	Code	Title of the Paper	Ins/Hour Week	Credit	Exam Hours	Marks		Total
SEMESTER - I						Int	Ext	
I	TLC- I	Tamil	6	3	3	25	75	100
	ELC - I	English	6	3	3	25	75	100
	Part-III 19U02M1	Financial Accounting	6	5	3	25	75	100
	Part-III 19U02M2	Business Management	5	5	3	25	75	100
	Part-III 19U02A1	Business Economics	5	3	3	25	75	100
	PART - IV VE	Value Education	2	2	3	25	75	100
			30	21				
SEMESTER - II								
II	TLC- II	Tamil	6	3	3	25	75	100
	ELC - II	English	6	3	3	25	75	100
	Part-III 19U02M3	Business Statistics	6	5	3	25	75	100
	Part-III 19U02A2	Principles of Marketing	5	4	3	25	75	100
	Part-III 19U02A3	Modern Banking	5	3	3	25	75	100
	Part-IV ES	Environmental Studies	2	2	3	25	75	100
			30	20				
SEMESTER - III								
III	TLC- III	Tamil	6	3	3	25	75	100
	ELC - III	English	6	3	3	25	75	100
	Part-III 19U02M4	Business Accounting	6	5	3	25	75	100
	Part-III 19U02A4	Business laws	5	3	3	25	75	100
	Part-III 19U02A5	Business Communication	5	4	3	25	75	100
	Part - IV 19U02NME 1		2	2	3	25	75	100
			30	20				
SEMESTER - IV								
IV	TLC- IV	Tamil 19.74	6	3	3	25	75	100
	ELC - IV	English 19.54	6	3	3	25	75	100
	Part-III 19U02M5	Human Resource Management 19.02m5	4	4	3	25	75	100
	Part-III 19U02M6	Cost Accounting 19.02m6	5	5	3	25	75	100
	Part-III 19U02A6	Company Law & Secretarial Practice 19.02m6	5	3	3	25	75	100
	Part-IV 19U02SBE1	Consumer Rights and Education 19.02SBE1	2	2	3	25	75	100
	Part - IV 19U02NME 2	19.02NME2	2	2	3	25	75	100
			30	22				

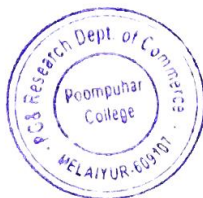


SEMESTER - V								
V	Part-III 19U02M7	Corporate Accounting	6	5	3	25	75	100
	Part-III 19U02M8	Financial Management	5	5	3	25	75	100
	Part-III 19U02M9	Entrepreneurial Development	5	5	3	25	75	100
	Part-III 19U02M10	Financial Markets And Services	5	5	3	25	75	100
	Part-III 19U02MBE1	Computer Applications in Business (or) Customer Relationship Management	5	5	3	25	75	100
	Part-IV 19U02SBE2	Advertisement and Sales Promotion	2	2	3	25	75	100
	Part- IV 19U02SBE3	Entrepreneurship in Small and Medium Enterprises	2	2	3	25	75	100
			30	29				
SEMESTER - VI								
VI	Part-III 19U02M11	Income Tax – Law and Practice	6	5	3	25	75	100
	Part-III 19U02M12	Accounting for Management	6	5	3	25	75	100
	Part-III 19U02M13	Auditing	5	5	3	25	75	100
	Part-III 19U02MBE2	Services Marketing (or) Logistic Management.	5	5	3	25	75	100
	Part-III 19U02MBE3	E Commerce (or) International Trade	5	4	3	25	75	100
	Part – IV 19U02SSD	Soft Skill Development	2	2	3	25	75	100
	Part – IV 19U02GS	Gender Studies	1	1	3	25	75	100
	Part – V 19U02EA	Extension Activities		1				
			30	28				


Dr. E.K.SIVASAKTHIVEL
 Chairman


Dr.G.RAVISELVAM
 University Nominee


Dr.M. MATHIVANAN
 Academic Council Nominee




Dr.G.DEIVASIGAMANI,
 Member – Alumni

B.COM., GENERAL

PROGRAMME OBJECTIVE:

The B.Com., Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM GENERAL
Programme Code:	02
Duration:	3 Years (UG)
Programme Outcomes:	<p>PO1: Disciplinary Knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.</p> <p>PO2: aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.</p> <p>PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.</p> <p>PO4: Students can independently start up their own Business.</p> <p>PO5: Students can get thorough knowledge of finance and commerce.</p> <p>PO6: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.</p>
Programme Specific Outcomes:	<p>PSO1: The students can get the knowledge, skills and attitudes during the end of the B.com degree course. By goodness of the preparation they can turn into a Manager, Accountant.</p> <p>PSO2: Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.</p> <p>PSO3: Students will prove themselves in different professional</p>

	<p>exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p>PSO4: The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.</p> <p>PSO5: Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p> <p>PSO6: Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.</p> <p>PSO7: Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.</p> <p>PSO8: Students will be able to do their higher education and can make research in the field of finance and commerce.</p>
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B.Com. (General)
First Year **Core Paper I** **Semester I**
FINANCIAL ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M1	FINANCIAL ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.
2	To enable the students to gain working knowledge of principles, procedure and preparation of Final accounts.
3	To prepare the accounts of single entry system, bill of exchange, non-profit organization and BRS.
4	The students to learn about the single entry system of accounting.
5.	To know about to prepare the consignment and joint ventures account.

Course Units

UNIT I FUNDAMENTALS OF ACCOUNTING

Fundamentals of book keeping – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT II FINAL ACCOUNTS:

Final accounts of a sole trader- preparing trading accounts, profit and loss accounts and balance sheet with simple adjustments.

UNIT III BILL OF EXCHANGE:

Bill of exchange – Accommodation bills – promissory note– Average due date – Account current- product method and red-ink interest method.

UNIT IV SINGLE ENTRY SYSTEM

Single entry system – difference between single entry system and double entry system – statement of affairs method and conversion method.

UNIT V: CONSIGNMENT AND JOINT VENTURE

Consignment meaning – features – preparation of accounts – joint venture meaning – features – preparation of accounts – BRS.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	On successful completion the course the student understanding the concept of financial accounting.	K2
CO 2	Able to preparation of Final accounts.	K4
CO 3	On successful completion of this unit the students should have knowledge in the accounting practice prevailing have knowledge in bill of exchange, BRS, Single Entry system and Non-profit Organisation.	K4
CO 4	learned about the single entry system of accounting.	K2
CO 5	Able to prepare the consignment and joint ventures account.	K4

Text Book:

1. R.L. Gupta and Radhasamy, “Advanced accounting” S.Chand & company ltd., New Delhi, edition 2013.

Reference books:


1. S.P. Jain & K.L. Narang, “ Advanced Accounting”, Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, “ Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1st edition 2015.
4. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan & chand publications, New Delhi 2013.
5. P.L. Nagarajan N.Vinayagam, Mani.P.L “Principles of A ccountancy”, S.Chand & company ltd, New Delhi – 2013.
6. T.S. Grewal,” Introduction to Accountancy”, S.Chand & company ltd, New Delhi – 2014.
7. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	2	2	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3		Medium – 2		Low – 1	


 Dr. E.K.SIVASAKTHIVEL
 Chairman
 4/9/2019


 Dr.G.RAVISELVAM
 University Nominee


 Dr.M. MATHIVANAN
 Academic Council Nominee




 Dr.G.DEIVASIGAMANI,
 Member – Alumni

B.Com. (General)

First Year

Core Paper II BUSINESS MANAGEMENT

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02FA1	BUSINESS MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart knowledge on the concepts of business management.
2	To impart knowledge on principles of Management.
3	To know the knowledge of business application practices in various organisation.
4	To prepare the students to know about the motivational theories.
5.	To prepare the students to know about the leadership theories.

Course Units

UNIT I: INTRODUCTION

Management – Definition, nature, scope, functions and Levels of Management-Art, Science and Profession - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II: PLANNING

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods advantages - limitations, Decision making – Policies.

UNIT III: ORGANISATION AND STRUCTURE

Organisation and Structure– Types – Supervision and Span of Control - Departmentation –
Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV: MOTIVATION

Motivation - types -Theories – Maslow, Herzberg, McGregor - Communication- Principles - types and barriers of communication.

UNIT V: LEADERSHIP

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understanding the concept of business management.	K2
CO 2	Understanding the function of business management.	K4

CO 3	Understanding the role leader in business management.	K4
CO 4	Learned about the motivational theories.	K2
CO 5	Learned about the leadership theories.	K4

Text Book:

1. DinkarPagare, "Principles of Management," Sultan Chand & Sons New Delhi.

Reference Books:

2. K. Sundar, "Principles of Management, "Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann," Management Challenges," Oxford.
4. Weihrich and Koontz, et.al, " Essentials of Management," Tata- McGraw Hill, New Delhi.
5. Prasad. L.M, "Principles & Practice of Management", Sultan Chand & Sons, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	2	2	2	3	2
CO4	3	2	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


Dr. E.K.SIVASAKTHIVEL
Chairman
4/9/2019


Dr.G.RAVISELVAM
University Nominee
04/09/2019


Dr.M. MATHIVANAN
Academic Council Nominee




Dr.G.DEIVASIGAMANI,
Member – Alumni
4/9/19

B.Com. (General)**First Year****First Allied Paper I
BUSINESS ECONOMICS****Semester I**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A1	BUSINESS ECONOMICS		5	-		-	5	5	25	75	100

Learning Objectives	
1	To know the introduction to economic analysis, application to decision making in business.
2	Helps to students learn and understand these concepts and principles and to apply them to various economic situations.
3	To develop the skills necessary to make optimal decision given different situations, environments and information sets by applying micro economic theory, which involves analytical work
4	To learn difference between short-run and long run cost function, Analysis cost output relationship.
5.	To establish the linkage between production function and cost function, Concept of relevant costs and revenues, Meaning of monopoly firm both short and long run.

Course Units**UNIT I: INTRODUCTION TO BUSINESS ECONOMICS**

Business Economics: Definitions, Scope, role in Business decisions - Economics systems – theories of economics – Interdependence of Micro and Macro Economics – Roles of business economist.

UNIT II: PRODUCTION LAWS AND FUNCTIONS

Production Concept – Importance and Factors of Production – Theory Production Function - Production laws – production possibility curve – opportunity cost - short run and long run production function – price discrimination.

UNIT III: DEMAND AND SUPPLY LAWS

Demand and its Determination: Demand function – Determination of demand – demand elasticity, degrees and methods - Price, income and cross elasticity – use of elasticity for analyzing demand - Demand forecasting: introduction and techniques – supply law elasticity of supply

UNIT IV: COST OUTPUT RELATIONSHIP

Cost Analysis: Cost concepts and classification, cost – output relationship Determinants of cost - cost control and cost reduction – Concept of Revenue – Different types of Revenues – Scale of economics

UNIT IV: MARKET STRUCTURE

Market Structure – perfect competition: features, Assumptions – equilibrium of the firm-imperfect competition, Monopoly – feature – monopolistic competition: features – assumption – Oligopoly features – Difference between perfect and imperfect competitions.

Course Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understanding the basic concepts of Business Economics,	K2

	difference of Micro and Macro Economics, consumer preference and application of utility analysis.	
CO 2	Able to estimating production function, stages of production, production function and laws.	K4
CO 3	Understanding basic concepts of demand and supply and its determinants.	K4
CO 4	Difference between short-run and long run cost function, Analysis cost output relationship.	K2
CO 5	Establish the linkage between production function and cost function, Concept of relevant costs and revenues, Meaning of monopoly firm both short and long run.	K4

Text Book:

1. Business Economics by K.P.M Sundaram - Sultan Chand Sons, New Delhi.

Reference Book:

1. Business Economics by S.Sankaran, Margham Publication, Chennai.
2. Managerial Economics – Analysis, Problems & Cases – P.L. Mehta, Sultan Chand & Sons - New Delhi.
3. Business Economics - C.M.Chaudhary, RBSA Publishers - Jaipur –
4. Principles of Economics – Seth M.L.
5. A Text Book of Economic Theory – Stonier and Hague
6. Fundamentals of Business Economics – Dr. D.M. Mithiani & V.S.R. Murthy

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)

First Year

Core – III BUSINESS STATISTICS

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M3	BUSINESS STATISTICS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To promote the skill of applying statistical techniques in business.
2	To enable the students to apply the statistical tools in analysis and interpretation of data.
3	To provide the knowledge about averages, Measures of Dispersion, Correlation and Regression, index numbers and Analysis of Time Series.
4	The students will get an in depth knowledge about Index Numbers.
5.	The students will acquire knowledge in Measures of Trend and its application in Business Research

Course Units

UNIT – I INTRODUCTION AND MEASURES OF CENTRAL TENDENCY

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT II MEASURES OF DISPERSION

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation –Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT III CORRELATION AND REGRESSION

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

UNIT IV INDEX NUMBERS

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

UNIT V ANALYSIS OF TIME SERIES

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only – Methods of Economic survey, preparation of schedules and questionnaires.

Note: Distribution of marks – Problem 80% and Theory 20%.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Acquire knowledge about averages to be used in Business Research.	K2
CO 2	Gain knowledge about Standard Deviation.	K4
CO 3	Gain knowledge about the application of Correlation and Regression.	K4
CO 4	Get an in depth knowledge about Index Numbers.	K2
CO 5	Aquire knowledge in Measures of Trend and its application in Business Research	K4

Text Book:

1. Business Statistics by RSN Pillai & Bhagavathy, S Chand, New Delhi.

Reference Books:

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2010.
4. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
6. D.C.Sanchati and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi.
7. S.C. Gupta & V.K.Kapoor, Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi, 2009.
8. S.P.Gupta & M.P.Gupta, Business Statistics, Sultan Chand & Sons, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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B.Com. (General)

First Year

First Allied Paper II PRINCIPLES OF MARKETING

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A2	PRINCIPLES OF MARKETING		5	-		-	5	5	25	75	100

	Learning Objectives
1	After the successful completion of this subject the students gain knowledge.
2	About the basic knowledge in marketing and skills to be used in their career.
3	After completion of this unit the students will acquire knowledge about national and global marketing.
4	To gain knowledge on advertising techniques.
5.	To gain knowledge on consumerism.

Course Units

UNIT I INTRODUCTION TO MARKETING

Introduction and Emerging Trends in Marketing: Marketing – Definition of marketing – Importance – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing.

UNIT II PRODUCT DEVELOPMENT – MARKET SEGMENTATION

Marketing functions-Buying -Selling -Transportation -Storage - Financing –Risk Bearing - Standardisation - Market Information.

UNIT III PRICE –PHYSICAL DISTRIBUTION

Consumer behaviour – Meaning – Need for studying consumer behaviour –Factors influencing Consumer behaviour – Market segmentation – Customer relations – marketing Behaviour.

UNIT IV PROMOTION AND ADVERTISING

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

UNIT V CONSUMERISM AND MARKETING RESEARCH

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection Act – Rights of consumers.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	After the successful completion of this subject the students gain knowledge.	K2
CO 2	about the basic knowledge in marketing and skills to be used in their career.	K4
CO 3	After completion of this unit the students will acquire knowledge about national and global marketing.	K4
CO 4	Gain knowledge on advertising techniques.	K2
CO 5	Gain knowledge on consumerism.	K4

Text Books:

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.

Reference Books:

1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
2. Dr.L.Natarajan, Margham, Marketing, Publications, Chennai.
3. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
4. J.Jayasankar, Marketing, Margham Publications, Chennai.
5. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi.
6. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
7. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	2	2	2	3	2
CO4	3	2	2	2	3	3
CO5	3	3	1	3	3	2

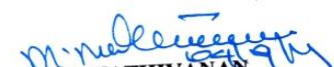
High – 3

Medium – 2

Low – 1


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B.Com. (General)

First Year

First Allied Paper III MODERN BANKING

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A3	MODERN BANKING		5	-		-	5	5	25	75	100
	Learning Objectives										
1	To understand the functions of Commercial Banks and its role.										
2	To educate monetary policy of the RBI.										
3	To learn e-banking and its activities.										
4	To impart regulations of e-banking cards.										
5.	To learn the Recent Trends in banking services in India.										

Course Units

UNIT I: BANKING AND COMMERCIAL BANKS:

Introduction – Origin of Banks- Definition – Classification of Banks – Banking System in India- Commercial Banking Functions and Services – Role of Banks in the Economic development of a country.

UNIT II: CENTRAL BANKING AND ITS FUNCTIONS:

Central Banking –Need and Features of Central Banking - Difference between Central Bank and Commercial Bank –RBI –Management of RBI – Functions of RBI- Monetary Policy of RBI.

UNIT III: E- BANKING

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks –Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges –Traditional Vs e-banking - e-banking in India.

UNIT IV: PAPER LESS CURRENCY SYSTEM

ATM – Types -Features – Benefits – Challenges – Credit Cards – Benefits –Constraints – Debit Card – Benefits– Smart Card – Features – Benefits of Smart cards.

UNIT V: MODERN BANKING OPERATIONS

National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E- Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction - Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features- CIBIL – meaning and importance – MICR Cheques .

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Functions of Commercial banks and the role played by banks in the economic development of a nation.	K2
CO 2	Functions of Reserve Bank of India and its monetary policy e-banking services.	K4
CO 3	Usage of e-banking cards.	K4
CO 4	Payment through NEFT, RTGS and others.	K2
CO 5	Learned on Recent Trends in banking services in India.	K4

Text Book:

1. Banking Theory Law & Practice – B.Santhanam, Margham Publications.

Reference Books:

1. Banking Theory Law & Practice – Varshney and Sundharam, Sultan Chand Publications.
2. Modern Banking in India – D.P.Gupta & R.K Gupta, Asian Publisher.
3. Modern Banking Theory & Practice – D.Muraleedharan PHI Learning Publications.
4. Banking Theory Law & Practice- R. Ramachandran, MJP Publishers.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Second Year****Core Paper IV
BUSINESS ACCOUNTING****Semester III**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M4	BUSINESS ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To help students gain knowledge about branch accounts and departmental accounts.
2	To impart knowledge of handling hire purchase accounts and royalty accounts.
3	To transform knowledge about partnership firms.
4	To enable students handle settlement among partners in the event of closure of a partnership firm.
5.	To prepare the students to prepare final settlements among partners.

Course Units**UNIT – I BRANCH AND DEPARTMENT ACCOUNTING**

Branch Accounting - Introduction – Objectives of Branch Accounting – Accounting Records for Head Office – Stock and Debtors System and Final Account System only.

UNIT – II ROYALTY ACCOUNT

Royalty Accounts – Meaning – Accounting Entries in the Books of Lessee - Accounting Entries in the Books of Lessor – Royalty Account, Minimum Rent Account, Short workings Account and Land Lord Account in the books of lessee.

UNIT – III ADMISSION OF A PARTNER

Accounts of Partnership Firm – Past Adjustments – Calculation of Capital Account of Partners if the capital is fixed and fluctuating – Calculation of sacrificing ratio and gaining ratio – Admission of a new Partner – Preparation of Revaluation Account, Partners Capital Account and Balance Sheet.

UNIT – IV RETIREMENT AND DEATH OF A PARTNER

Partnership Firm – Retirement and Death of a Partner – treatment of Goodwill, Revaluation of Assets and Liabilities - Preparation of Revaluation Account, Partners Capital Account and Balance Sheet.

UNIT – V DISSOLUTION AND INSOLVENCY OF A PARTNER

Dissolution, Insolvency of Partners and piecemeal distribution - Realisation Accounts, Capital Accounts and Bank Accounts.

Note: 20% Theory 80 % Problem

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Students are familiarized with branch accounts and departmental accounts.	K2

CO 2	Students can deal with hire purchase system and royalty account.	K4
CO 3	Become knowledgeable on starting partnership firms and the formal procedures involved in the event of death or retirement of a partner.	K4
CO 4	Trained to handle the crisis due to dissolution of firm	K2
CO 5	Able to prepare final settlements among partners.	K4

Test Book:

1. Financial Accounting S.P. Jain and K L Narang - Kalyani Publishers.

Reference Book:

1. Financial Accounting T.S Reddy & Dr. A Murthy
2. Financial Accounting Dalston L Cecil and Jenitra L Merwin – Learntech Press.
3. Financial Accounting S John Gabriel and A Marcus – Tata McGraw Hill, Delhi.
4. Advanced Accountancy by Shukla and Grewal .
5. Advanced Accountancy by R.L. Gupta and Radhaswamy

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)

Second Year

**Second Allied Paper I
BUSINESS LAWS**

Semester III

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A4	BUSINESS LAWS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To highlight the Provisions of Law governing the General Contract and Special Contract.
2	To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
3	To understand the performance of contract – remedies.
4	To understand the concept of breach of contract.
5.	To gain knowledge on sale of goods Act.

Course Units

UNIT – I ADMISSION OF A PARTNER

UNIT I: FORMATION OF CONTRACT

Indian Contract Act – meaning and definition of contract, sources - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

UNIT II: OFFER, ACCEPTANCE AND CONSIDERATION

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition -Types - Essentials.

UNIT III: VALID CONTRACT

Capacity of Parties - Definition - Persons Competent to contract. Free consent –Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT IV: PERFORMANCE OF CONTRACT

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT V: CONTRACT OF AGENCY AND SALE OF GOODS ACT

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Buyer and Seller of Goods – contract of agency – creation – personal liability of an agent – termination of agency.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understanding the highlight the Provisions of Law governing the General Contract and Special Contract.	K2
CO 2	Understanding the Legal Remedies available in the Law to the Business and other People.	K4
CO 3	Understand the performance of contract – remedies.	K4
CO 4	Understand the concept of breach of contract.	K2
CO 5	Gain knowledge on sale of goods Act.	K4

Text Book:

1. Business Law by RSN Pillai & Bhagavathy, S Chand & Co, New Delhi

Reference Books:

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanavel, P. Mercantile Law
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C, Business Law, S. Chand & Co.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3		Medium – 2		Low – 1	

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B.Com. (General)**Second Year****Second Allied Paper II****Semester III****BUSINESS COMMUNICATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A5	BUSINESS COMMUNICATION		5	-		-	5	5	25	75	100

	Learning Objectives
1	To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2	To enhance their writing skills in various forms of business letters and reports.
3	To know the banking correspondence and its impacts.
4	To familiarize the students to prepare various business reports.
5.	To gain knowledge on preparation of job application and use of social networking.

Course Units**UNIT I INTRODUCTION:**

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT II BUSINESS CORRESPONDENCE:

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade correspondence - Complaints and Adjustments - Collection Letters – Hints for drafting a collection letters - Sales Letters - Circular Letters.

UNIT III BANKING, INSURANCE AND AGENCY CORRESPONDENCE:

Banking Correspondence - Introduction - correspondence with customer & Head office – Insurance Correspondence - Agency Correspondence.

UNIT IV REPORT WRITING:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

UNIT V APPLICATION LETTERS, INCENTIVES AND E-COMMUNICATION

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview – guidelines - Business Report Presentations - Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Able written and oral business communication skills among the students and enable them to know the effective media of communication.	K2
CO 2	It enhance their writing skills in various forms of business letters and reports.	K4
CO 3	Gained banking correspondence and its impacts.	K4
CO 4	Familiarize the students to prepare various business reports.	K2

CO 5	Gain knowledge on preparation of job application and use of social networking.	K4
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Text Book:

1. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

Reference Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
4. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
5. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
6. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
7. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Second Year****Core Paper V****Semester IV****HUMAN RESOURCE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M5	HUMAN RESOURCE MANAGEMENT		5	-		-	5	5	25	75	100

Learning Objectives	
1	To know the behavioral and legal approaches to the management of human resources in organizations.
2	To understand the role of human resource management in relation to organizational requirements.
3	To understand the employee staffing, maximizing employee potential, organizational behavior, management of labor relations, compensation and security, and the relevance of the HRM functions.
4	To understand the HRM functions in achieving the goals of the organization.
5.	To acquaint knowledge with the techniques and principles to manage human resource of an organisation.

Course Units**UNIT I: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT**

HRM Concept and Functions, Role, Status and competencies of HR Manager -HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

UNIT II ACQUISITION OF HUMAN RESOURCE

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

UNIT III TRAINING AND DEVELOPMENT

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

UNIT IV PERFORMANCE APPRAISAL & MOTIVATION

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions - Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods – Motivation – Theories of Motivation.

UNIT V COMPENSATION AND MAINTENANCE

Compensation - Concept and policies- wage and Salary administration -Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the behavioral and legal approaches to the management of	K2

	human resources in organizations.	
CO 2	Understand the role of human resource management in relation to organizational requirements.	K4
CO 3	Understand the employee staffing, maximizing employee potential, organizational behavior, management of labor relations, compensation and security, and the relevance of the HRM functions.	K4
CO 4	Understand the HRM functions in achieving the goals of the organization.	K2
CO 5	Acquaint knowledge with the techniques and principles to manage human resource of an organisation.	K4

Text Book:

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, NewDelhi.

Reference Books:

1. George W Bohlander and Scott A Snell: Principles of Human resource Management:Cengage Learning, New Delhi.
2. P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing HousePvt. Ltd., New Delhi.
3. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
4. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, PearsonEducation.
5. Human Resource Management by Kalyani Publishers.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		


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B.Com. (General)**Second Year****Core Paper VI
COST ACCOUNTING****Semester IV**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M6	COST ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to be aware of meaning and elements of cost.
2	To enable the students to aware of material control as a tool for cost control.
3	To enable the students to be aware of how to account Labour and overheads cost as an element of total cost.
4	To enable the students to be aware of practice of costing methods and accuracy of cost sheet.
5.	To enable the students to reconciles the cost and finance statements.

Course Units**UNIT I: MEANING AND ELEMENTS OF COST**

Definition Scope and Nature of Cost Accounting – Objectives – Advantages – Demerits of Cost Accounting – Cost Units – Cost Centre – Cost Sheet – Tender and Quotation.

UNIT II: MATERIAL CONTROL

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III: LABOUR AND OVERHEADS COST

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead.

UNIT IV: PROCESS COSTING

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V: COSTING METHODS

Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts.

40% Theory 60% Problem**Outcomes: Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	On successful completion of this unit the student should have knowledge on the Unit.	K2
CO 2	On successful completion of this unit the students should have through knowledge on the accounting and control	K4

	procedure of labour and overheads cost various techniques of material control.	
CO 3	On successful completion of this unit the student should have through knowledge on the practical application of process costing.	K4
CO 4	Enable the students to be aware of practice of costing methods and accuracy of cost sheet.	K2
CO 5	The students to reconciles the cost and finance statements.	K4

References :

1. Kapoor, N.D (2014). Business Law. New Delhi: Sultan Chand & Sons.
2. Saravanavel, S. Mohapatra, S.R. and Balakumar,S. (2014). Business and CorporateLaw, Mumbai: Himalaya Publishing House Pvt.Ltd
3. Garg K.C, V.K Sareen, Mahesh Sharma and Chawla R.C. Business RegulatoryFramework, New Delhi: Kalyani Publishers
4. Tulsian, P.C.(2014). Business Laws. New Delhi: Tata McGraw- Hill Publishings Co. Ltd
5. Avtar Singh (2016) Company Law. Lucknow: Eastern Book Co.
6. Gulshan S.S. & Kapoor G.K. – Business Law Including Company Law – New AgeInternational (P) Ltd.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		


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B.Com. (General)**Second Year****Second Allied Paper III****Semester IV****COMPANY LAW & SECRETARIAL PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02A6	COMPANY LAW & SECRETARIAL PRACTICE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enlighten the student's knowledge on Companies Act
2	To gain knowledge on Management of Company
3	To acquire knowledge on Kinds Companies
4	To enlighten the student's knowledge on Company Secretary and his duties.
5.	To prepare the agenda, meetings minutes and reports.

Course Units**UNIT I: INTRODUCTION**

Companies – meaning – definition – characteristics – types – MA, AA – Incorporation: Meaning – Certification of Incorporation - Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

UNIT II: DIRECTOR APPOINTMENT AND REMOVAL

Director – meaning & definition – Types - Directors Identification Number (DIN) - Qualification and Disqualification – Appointment – Removal – Remuneration – Powers – Duties and Liabilities.

UNIT – III COMPANY MEETINGS

Meaning – Definition – Kinds of Meetings – Proxy –Quorum – Chairman — Notice – Agenda – Minutes – Meetings through Video Conferencing – Resolution by circulation – Postal Ballot – Electronic Voting.

UNIT – IV COMPANY WINDING UP

Meaning - Modes of Winding up – Compulsory Winding up by the Court – Voluntary Winding up – Members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General).

UNIT –V COMPANY SECRETARY

Company Secretary: Qualifications – Appointments and removal - Position of a company Secretary – Duties and Liabilities of a Company Secretary – conducting meeting – drafting notices – resolution – Ajanta – minutes.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	On successful completion of this course the student should have thorough knowledge on formation of company,	K2

	documents required and Acts pertaining to it.	
CO 2	The student should have through knowledge on Management of Company.	K4
CO 3	The student should have through knowledge on Kinds Companies, documents like Prospectus MOA, AOA.	K4
CO 4	The student should have thorough knowledge on Company Secretary and his duties, responsibilities	K2
CO 5	Able to prepare the agenda, meetings minutes and reports.	K4

Text Book:

1. N.D.Kapoor, "Business Laws" Sultan Chand and Sons, New Delhi, 2014. 5th Edition.

Reference Books

1. R.S.N.Pillai and Bagavathi —Business Law, S.Chand and Company, New Delhi, 3rd Edition 2014.
2. M.C.Kuchaal "Mercantile Law", Vikas publisheing house , New Delhi, 2013, 6t h Edition.
3. C.L.Bagaril Ashok, Compnay Law, Vikas Publishing House, 12th Edition, Reprint 2013.
4. The Companies Act 2013, The institute of Company secretaries of India, Kluwer India Private Ltd

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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CONSUMER RIGHTS AND EDUCATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02SBE1	CONSUMER RIGHTS AND EDUCATION		5	-		-	5	5	25	75	100

	Learning Objectives
1	To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2	To give an understanding of the provisions of the Consumer Protection Act
3	To know the methods of creating awareness and education
4	To familiarize students on various aspects of consumer related Legislations and Organizations
5.	To make the students aware about the rights and responsibilities of consumers

Course Units**UNIT I CONSUMER MOVEMENT IN INDIA**

Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

UNIT II RIGHT OF CONSUMERS

Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Vendor- Enforcement of Consumer rights through Public Interest Litigation

UNIT III CONSUMER PROTECTION ACT

Main Provisions –Redressal forums –District Level –State Level and National Level – Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

UNIT IV CONSUMER RELATED LEGISLATIONS AND ORGANIZATIONS

Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954- Consumer Protection Councils -Remedy and Redressal of Grievances

UNIT V CONSUMER AWARENESS AND EDUCATION IN INDIA

Lack of awareness- Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the various terms related to Consumers.	K2
CO 2	Knowing the Consumers rights and duties and how to enforce their rights.	K4
CO 3	Gain knowledge of the provisions and procedures under Consumer Protection Act familiar with Consumer related Legislations and Organisations.	K4
CO 4	Knowing the methods of creating awareness and education.	K2
CO 5	The students aware about the rights and responsibilities of consumers	K4

Text Book:

1. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.

Reference Books:


1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Balakrishna Eradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
4. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			


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B.Com. (General)**Third Year****Core Paper VII
CORPORATE ACCOUNTING****Semester V**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M7	CORPORATE ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart knowledge on corporate accounting procedures.
2	To enable them to develop skills in the preparation of final accounts.
3	To gain the knowledge about issue and redemption of shares and debentures.
4	To learn the preparation of valuation of shares and goodwill.
5.	To know the different bases for valuation of shares and goodwill.

Course Units**UNIT I: ISSUE AND FORFEITURE OF SHARES**

Company Accounts – Issue of Shares at Par, Premium and Discount – Forfeiture & Reissue of Shares – issue of right shares.

UNIT II: REDEMPTION OF PREFERENCE SHARES

Preference Shares - Redemption of Preference shares - Provisions regarding the redemption of preference shares - Journals for redemption of preference shares – Balance sheet after Redemption.

UNIT III: DEBENTURE ISSUE AND REDEMPTION

Debenture – Meaning – Types of Debentures – Distinction between Debenture and Share – Journals of Issue and Redemption of Debentures – Methods of Redemption of Debentures – Sinking Fund Method only.

UNIT IV: COMPANY FINAL ACCOUNTS

Profit Prior to Incorporation – time ratio- sales ratio- Final Accounts of Companies (New Format)

UNIT V: VALUATION OF SHARES AND GOODWILL

Valuation of Shares –meaning- market value – net asset value – net payment value – intrinsic value – Goodwill: meaning – methods of valuation of goodwill- average profit method – super profit method – annuity method.

20% THEORY, 80% PROBLEM

Learning Outcomes:

CO No.	CO Statement	Knowledge level
CO 1	Able to understand the knowledge on corporate accounting procedures.	K2
CO 2	Development of skills in the preparation of final accounts.	K4
CO 3	Understand the basic knowledge about issue and redemption of shares and debentures.	K4
CO 4	Able to preparation of valuation of shares and goodwill.	K2
CO 5	Know the different bases for valuation of shares and goodwill.	K4

Text Book:

1. Advanced Accountancy by S.P. Jain and Narang - Kalyani Publishers.

Reference Books:

1. Fundamentals of Advanced Accounting – R.S.N. Pillai, Bagavathi, S.Uma.
2. Advanced Accountancy – R.L.Gupta, M. Radhasamy.
3. Advanced Accountancy by Arulanandam and Ramachandran

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			


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B.Com. (General)**Third Year****Core Paper VIII****Semester V****FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M8	FINANCIAL MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to know the principles and the practices of managing the finance.
2	To familiarize the students with the concepts, tools and practices of financial management.
3	To learn about the decisions and processes of financial management in a business firm.
4	To make the students about the regular and adequate supply of funds to the firm.
5	To determination of working capital and Cash management of the firm.

Course Units:**UNIT I: CONCEPT OF FINANCIAL MANAGEMENT**

Financial Management – Meaning, Objectives: profit maximization, Wealth maximization –Functions Financial decision – Time value of money: Present value and compound value – cost of capital – cost of debt – cost of preference share capital – cost of equity – cost of retained earnings – Weighted average cost of Capital.

UNIT II: CAPITAL STRUCTURE

Meaning and features – Factors determining Capital Structure – EBIT, EPS relationships- Indifferent point of EBIT –theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

UNIT III: LEVERAGES

Meaning, significance and types operating leverage – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm forms of dividend – stock dividend – bonus issue – stable dividend.

UNIT IV: WORKING CAPITAL MANAGEMENT

Working capital management -Determinants of working capital requirements – Forecasting of working capital requirements – Cash management – motives of holding cash – stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model- investment of surplus of cash.

UNIT V: RECEIVABLE AND INVENTORY MANAGEMENT

Receivable management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – inventory management – Meaning – Types of inventory – purpose of holding inventory – Excess or inadequate inventory – EOQ – levels of stock: reorder level, minimum level and maximum level – techniques – ABC, VED.FSN and HML analysis.

Learning Outcomes:

CO No.	CO Statement	Knowledge level
CO 1	To develop skill on material management and receivable managements are attained.	K2
CO 2	To know the basic concepts of financial management, time value of money and cost of capital.	K4
CO 3	To understand the students the various approaches in the calculation of earnings per share.	K4
CO 4	Gain on insight about dividend policy and three types of leverages.	K2
CO 5	Students are able to calculate working capital requirements and to know the cash management.	K4

Text Book:

1. Financial Management by S.N Maheshwari, Kal, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Financial Management by RK Sharma & Gubta, Kalyani Publishers, New Delhi.
2. Financial Management by I.M.Pandey,
3. Financial Management by A. Murthy, Margham Publications, Chennai.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Third Year****Core Paper IX
ENTREPRENEURIAL DEVELOPMENT****Semester V**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M9	ENTREPRENEURIAL DEVELOPMENT		5	-		-	5	5	25	75	100

Learning Objectives	
1	To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.
2	To identify significant changes and trends which create new business opportunities.
3	To analyse the environment for potential business opportunities.
4	To provide conceptual exposure on converting ideas to an entrepreneurial firms
5	To enable the students to know the accounting for small enterprises.

Course Units:**UNIT I: ENTREPRENEURSHIP**

Entrepreneur – Meaning & Definition - Entrepreneurship – Women Entrepreneurship – Problems faced by Women Entrepreneur - Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

UNIT II: OPPORTUNITY ANALYSIS

Opportunity Analysis – Meaning – Characteristics- Identification and Analysis of Business Opportunities – Sources of Business Opportunities - Steps in selection of new business opportunities.

UNIT III: SMALL SCALE AND SMALL ENTREPRENEURS

Small Enterprises: Definitions, Characteristics, Scope and Types – Problems of Small Entrepreneurs - Registration steps to be taken for starting SSI - Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance.

UNIT IV: INSTITUTIONAL FINANCE AND ENTREPRENEURSHIP

Institutional Finance to Entrepreneurs – Structure of Development – Objectives and role of IDBI – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

UNIT V: ACCOUNTING FOR SMALL ENTERPRISES

Accounting for Enterprises – need for accounting, meaning , objectives- Break-Even Analysis – Elements of Financial Statements – Accounting Process - Innovation – Knowledge Management.

Learning Outcomes:

CO No.	CO Statement	Knowledge level
CO 1	To develop skill on material management and receivable managements are attained.	K2
CO 2	To know the basic concepts of financial management, time value of money and cost of capital.	K4
CO 3	To understand the students the various approaches in the	K4

	calculation of earnings per share.	
CO 4	Gain on insight about dividend policy and three types of leverages.	K2
CO 5	Students are able to calculate working capital requirements and to know the cash management.	K4

Text Books:

1. Khanka . S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.

Reference Books:

1. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.
2. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
3. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007.
4. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.
5. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.
6. Barringer Bruce R., Ireland R. Duane, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2


Low – 1


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FINANCIAL MARKETS AND SERVICES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19U02M10	FINANCIAL MARKETS AND SERVICES		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the nature of financial markets in India.
2	To gain an insight on the nature of financial markets and to know the procedure for making transactions in the financial markets.
3	To understand the dynamics of Financial Security of people.
4	To learn the meaning and importance of developments in the financial services in Indian and global.
5	To know the concept of merchant banking and factoring.

Course Units:

UNIT I: CONCEPT AND MEANING OF MONEY MARKET

Money Market – Components of Money Market - Call Money Market - Treasury Bills Market -Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee.

UNIT II: NEW ISSUES MARKET AND SECONDARY MARKETS

New Issue Market – Meaning and Advantages– General Guidelines for New Issue –Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges - Functions – Role of Securities and Exchange Board of India

UNIT - III: FINANCIAL SERVICES

Meaning, scope and importance of financial services – Structure of Indian Financial System - Types of financial services – Financial services and economic environment. Mutual Fund - Meaning- Types/Classification – Advantages – Entry of Private Sector - Mutual funds in India – SEBI Guidelines

UNIT – III: LEASING AND HIRE PURCHASE

Concept – merits and Demerits of Leasing – Types of lease – Indian leasing Scenario- Hire purchase - Concepts and features-Hire Purchase Vs Credit sales-Hire Purchase Vs Leasing. .

UNIT – V: MERCHANT BANKING & FACTORING

Merchant Banking – Meaning-Definition-Origin-Services of Merchant Banking-Merchant Banking Vs Commercial Banking- Guidelines for Merchant Banking. Factoring – Meaning-Concept-Functions-Types-Importance.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Able to gain expert knowledge on the various aspects in Financial Markets and Financial Services.	K2

CO 2	Understanding the insight on the nature of financial markets and its functions.	K4
CO 3	Knowing the dynamics of Financial Security of people.	K4
CO 4	Understanding the importance of developments of financial services in Indian and global.	K2
CO 5	Understand the concept of merchant banking and factoring.	K4

Text Book:

1. Khan, M.Y, 2012 Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi.

Reference Books:

1. Jeff Madura, 2011 Financial Markets and Institutions, 5th Ed., South-Western College Publishing.
2. Financial Services - M.Y. Khan.
3. Financial Services - B. Santhanam.
4. Essentials of Financial Services – Dr S Gurusamy.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Third Year****MBE Paper – II
COMPUTER APPLICATIONS IN BUSINESS****Semester V**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02MBE1	COMPUTER APPLICATIONS IN BUSINESS		5	-		-	5	5	25	75	100

	Learning Objectives
1.	Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2.	Apply basics and advanced formatting techniques, skills to produce word processing documents
3.	Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4.	Develop a database; create and format tables, queries and reports; enter and modify table data.
5.	Develop and deliver business presentations using presentation

Course Units:**UNIT I: COMPUTER APPLICATIONS**

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

UNIT II: MS WORD

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

UNIT III: MS POWER POINT

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

UNIT IV: MS EXCEL

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

UNIT V: INTERNET

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify computer concepts terminology and concepts, basic operating system functionality and terminology	K2
CO 2	Apply basics and advanced formatting techniques, skills to produce word processing documents	K4
CO 3	Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports	K4
CO 4	Develop a database; create and format tables, queries and reports; enter and modify table data.	K2
CO 5	Develop and deliver business presentations using presentation	K4

Text Book:

1. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

Reference Books:

2. Complete reference on MS Office – Deitel & Deitel.
3. Computer Application in Business by Francies Cherunilam.
4. Computer Application in Business by Mohan Kumar and Raj kumar, Tata Megrawhil, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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B.Com (General)**Third Year****SBE Paper – II****Semester V****ADVERTISEMENT AND SALES PROMOTION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02SBE2	ADVERTISEMENT AND SALES PROMOTION		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide knowledge on advertising.
2	To provide knowledge on advertising agency.
3	To provide the knowledge on sales promotion.
4	To provide the knowledge on advertising and print promotion.
5.	To provide the knowledge on advertising campaign.

Course units**Unit I: ADVERTISING**

Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy.

UNIT II ADVERTISING AGENCIES

Advertising Agencies- Definition – Functions – Organization of Advertising Department.

UNIT IVADVERTISING AND PRINT PRODUCTION

Basic elements of Advertising- Print Production – Methods of Printing – Print ProductionProcess.

UNIT IVADVERTISING CAMPAIGN

Advertising Campaign - Campaign Planning – Media Planning.

UNIT V: SALES PROMOTION

Sales Promotion- Meaning – Methods – Sales Promotion Planning – Salesmanship and SalesPromotion.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Knowledge on advertising.	K2
CO 2	Knowledge on advertising agency.	K4
CO 3	Knowledge on sales promotion.	K4
CO 4	Knowledge on advertising and print promotion.	K2
CO 5	Knowledge on advertising campaign.	K4

Text Book:

1. Advertisement and Sales Promotion by Mishra, Kalyani Publications, New Delhi.

Reference Books:

1. Pillai. R.S.N & Bagavathi(2017), Modern Marketing Principles and Practices. New Delhi: S.Chand & Co Pvt. Ltd.,
2. Philip Kotler(2013), Principles of Marketing, New Delhi: Prentice Hall of India,
3. Pingali Venugopal(2013),Marketing Management, Edition-1, New Delhi, SAGE Publication.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Third Year****SBE Paper III****Semester V****ENTREPRENEURSHIP IN SMALL AND MEDIUM ENTERPRISES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SBE4	ENTREPRENEURSHIP IN SMALL AND MEDIUM ENTERPRISES		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the concept of small and medium enterprises.
2	To understand the causes of sickness in small business.
3	To know the assistance given by various financial institutions.
4	To know the electronic commerce and its applicable SME
5.	To gain the knowledge on e-commerce in SME.

Course units**UNIT I: INTRODUCTION**

Small and Medium enterprises - Definition, characteristics and their role in economic development.

UNIT II: SICKNESS IN SMALL BUSINESS

Sickness in small business - Concepts of industrial sickness - Causes and consequences -
Corrective measures.

UNIT III: FINANCING

Financing of small enterprises - Need for financial planning - Types of loan.

UNIT IV: FINANCIAL INSTITUTIONS

Financial institutions - SFC, IDBI, NSIC, DIC, SIDCO, KVIC, SIPCOT.

UNIT V: E-COMMERCE IN SME

Electronic, commerce and small enterprises - meaning, evolution and growth- Benefits of e-commerce and its suitability for small enterprises.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Able to start small and medium enterprises.	K2
CO 2	Understanding the causes of sickness in small business.	K4
CO 3	Understanding the assistance given by various financial	K4

	institutions.	
CO 4	Knowing the term electronic commerce and its applicable SME.	K2
CO 5	Gain the knowledge on e-commerce in SME.	K4

Text Book:

1. Entrepreneurial Development by Gupta C.B, Himalaya Publication House, New Delhi.

Reference Books:

1. Entrepreneurial Development by Khanka S.S, S.Chand, New Delhi.
2. Saravanavel - Entrepreneurial Development

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3		Medium – 2		Low – 1	


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B.Com. (General)**Third Year****Core Paper XI****Semester: VI****INCOME TAX LAW & PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U0M12	INCOME TAX LAW & PRACTICE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to know the provisions of the income tax law.
	To understand the students about various deduction applicable under the Act.
3	To enable the student to compute income tax.
4	To enable the computation of income from the business and profession
5.	To enable to student to understand the income of capital gain

Course units**UNIT I: CONCEPT OF INCOME TAX**

Basic Concepts –Definition –Previous year – Assessment year – Person – Assessee – Income- Total Income- Casual income - Capital and Revenue - Residential Status and incidence of tax Incomes Exempt under Section – 10

UNIT II SALARY INCOME

Computation of Income under the head ‘Salaries’ – Basis of Charge – Different forms of Salary, Allowance Perquisites and their Valuation – Deduction from ‘Salary’ – Provident Funds–Tax Rebate under Sec- 80.C

UNIT III HOUSE PROPERTY INCOME

Computation of Income under the Head Income from House Property – Basis of Charge – Determination of Annual Value – Income from let-out Property – Self Occupied Property – Deductions allowed from Income from House Property.

UNIT IV BUSINESS AND PROFESSION

Computation of Income from Profits and Gains of Business and Profession – Basis of Charge –Basic Principles – Deductions.

UNIT V: CAPITAL GAIN

Income from Capital Gains and other Sources – Basis of Charge – Short and Long term Capital Gains – Computation – indexed Cost of Acquisition and improvement – Exemptions – Chargeability of Short and Long term Capital Gains – Interest on Securities, - Deductions Allowed.

25% THEORY AND 75% PROBLEMS

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable the students to know the provisions of the income tax law.	K2
CO 2	Understand the students about various deduction applicable under the Act.	K4
CO 3	Enable the student to compute income tax.	K4
CO 4	Enable the computation of income from the business and profession	K2
CO 5	Enable to student to understand the income of capital gain	K4

Text Book:

1. Income Tax – Law & Practice – DinkarPagare

Reference Books

1. Income Tax – Bhagwati Prasad – Vishnu Prakasham
2. Income Tax – H.C. Mehrotra – SahityaBhavan
3. Income Tax – Vinod K. Singhania – Taxman.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Third Year****CC Paper XII****Semester VI****ACCOUNTING FOR MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02M12	ACCOUNTING FOR MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to know the importance of management accounting and its concepts.
	To gain knowledge on fund flow and cash flow.
3	To understand budget and budgetary control.
4	To know the marginal costing.
5.	To know the various methods of capital budget.

UNIT I: MANAGEMENT ACCOUNTING AND ITS CONCEPTS

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

UNIT II: FUND FLOW AND CASH FLOW STATEMENT

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS- 3.

UNIT III: BUDGET AND BUDGETARY CONTROL

Meaning – importance and its Advantages –Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

UNIT IV: MARGINAL COSTING

Standard costing – Meaning, Advantages and its Limitations, Variance analysis– Significance - Computation of variances (Material and Labour variance only) -Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

UNIT V: CAPITAL BUDGETING

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	To Know the appraisal methods of Capital Budgeting.	K2

CO 2	To understand the concept and significance of accounting for managerial decisions.	K4
CO 3	To acquire knowledge about the Basics of Management Accounting.	K4
CO 4	To enable the students to prepare Fund Flow & Cash Flow Statement.	K2
CO 5	To gain the knowledge in Budget and Budgetary control.	K4

Text Book:

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi.
2. Management accounting by Sharma and Gupta, Kalyani Publishers, Chennai.

Reference Books:

1. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy
2. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai.
3. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, Himalaya Publishing House, Mumbai.
4. Management Accounting by Reddy.T.S & Hari Prasath.Y, Margham Publications, Chennai.
5. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
6. Management accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1


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B.Com. (General)**Third Year****CC Paper XIII****Semester VI****AUDITING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02M13	AUDITING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the nature of present day auditing in India.
	To gain an insight on the nature of auditing practices for auditing.
3	To gain an knowledge on know the procedure for auditing.
4	To understand the dynamics of auditing transactions of various institutions.
5.	To learn the meaning and importance of developments in the practices of auditing in India.

Course Units:**UNIT I: INTRODUCTION**

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing.

UNIT II PREPARATION FOR AUDIT

Audit Programme – Audit Note Book – Working Paper – Audit Planning -Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

UNIT III VOUCHING, VERIFICATION AND VALUATION

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

UNIT IV : LAWS RELATING TO COMPANY AUDITOR

Auditors of a Company – Appointment – Removal – Remuneration –Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor.

UNIT V: EMERGING AREAS IN AUDITOR AND GOVERNMENT AUDIT

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit- Computerised Audit – Benefits – Deficiencies

– Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India .

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable the students to know the importance of management accounting and its concepts.	K2
CO 2	Gain knowledge on fund flow and cash flow.	K4
CO 3	Understand budget and budgetary control.	K4
CO 4	Know the various methods of capital budget.	K2
CO 5	Know the marginal costing.	K4

Text Book:

1. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi

Reference Books:

1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.
4. Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
5. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultana Chand & Sons.
6. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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B.Com. (General)**Third Year****MBE Paper II****Semester VI****SERVICES MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02MBE2	SERVICES MARKETING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to know the principles and practices of marketing of Services.
2	To understand the concept of pricing strategy.
3	To understand the various service promotion and service process.
4	To understand the various service sectors available in India.
5.	To learn the meaning and importance of developments in the financial services in Indian and global.

Course Units:**UNIT I: CONCEPT OF SERVICES MARKETING**

Meaning and Definition of Service – Classification of Services – Services Marketing Triangle – Significance of Services Marketing – Reasons for the Growth of the Services sector – The Service as a System.

UNIT II: PRODUCT LIFE CYCLE AND PRICING

Service product- Underlying Concepts – The Product Life-Cycle – New Service – Service Product Range – New Service Development (NSD) – New Service Product Features – Pricing for Services: Characteristics of Services and Prices – Price Terminologies.

UNIT III: SERVICE PROMOTION

Service Location - Classification by location – Service Channel Development – Methods of distributing Services – Promoting Services: – Promotional Objectives – Differences in Promoting Services – Selection Criteria – Developing the promotional mix – Sales Promotion tools – Direct Marketing – Public Relations.

UNIT IV: SERVICE PROCESS

Service Process- Introduction – Classification of Services Operating Systems – Purchase Process – Process of vision – Facilitating process – Service Design – Design Methodology – The Service Design and management model – Blueprinting – Building a service blueprint – Benefits of service blueprinting – Service Mapping.

UNIT V: SERVICE SECTORS

Role of Service Mix – Health Care – Tourism – Hotel – Travel – Education – Insurance – Banking – financial system.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable the students to know the principles and practices of marketing of Services.	K2
CO 2	Understand the concept of pricing strategy.	K4
CO 3	Understand the various service promotion and service process.	K4
CO 4	Understand the various service sectors available in India.	K2
CO 5	Learn the meaning and importance of developments in the financial services in Indian and global.	K4

Text Book:

1. Services Marketing –Vasanti Venugopal & Raghu M.M – Himalaya Publishing House, Mumbai

Reference Books (Latest revised edition only)

1. Services Marketing Text and Cases – Harsh Vivesma – Pearson Education, Delhi
2. Services Marketing (Concepts, Practices, Cases from Indian Environment –
3. Dr.S.Shajahan – Himalaya Publishing House, Mumbai
4. Services Marketing – Govind Apte – Oxford University Press, Delhi

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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B.Com. (General)**Third Year****MBE - III****Semester VI****E - COMMERCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:U02MBE3	E - COMMERCE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions.
2	To enable the students to gain essential knowledge on security aspect of e-commerce.
3	To gain knowledge of different e-payment system.
4	To learn about mobile commerce.
5.	To acquire knowledge on cybercrime and cyber laws.

Course Units:**UNIT I: CONCEPT OF E-COMMERCE**

E- commerce – Meaning and Concepts – Need for Ecommerce – Traditional Commerce and E Commerce – Merits and Demerits of E Commerce – E Business and E Commerce- Need for E business – Factors stressing the need for E Commerce.

UNIT II: TYPES OF BUSINESS TRANSACTION

Anatomy of E Commerce- Infrastructure – Models of E Commerce – B2B, B2C, C2C, P2P, G2G, G2C, G2B – EDI – EDI Components – Traditional EDI and E Commerce – Benefits of EDI.

UNIT III PAYMENT SYSTEM

Type of Electronic Payment – Credit Card – Debit Card – Smart Card – E Cash – Currency Services – E Cheques – CPS – Ruts in EPS.

UNIT IV: MOBILE COMMERCE

Mobile Commerce – Introduction – Factors and Drive M-Ecommerce – Difference between Ecommerce and M-Commerce – Growth of M Commerce in India – Advantages of M Commerce – Technology beyond M Commerce – Application of M Commerce – Feature of M Commerce – Types of M Payment.

UNIT V: CYBER CRIMES AND CYBER LAWS

Cyber Crimes and Cyber Laws – Cyber Crime – Information Technology Act 2000 – Formation of online contract – cyber Francis – E convergent in India – E convergent model in India.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	To gain knowledge of different e-payment system.	K2
CO 2	To learn about mobile commerce.	K4
CO 3	To acquire knowledge on cybercrime and cyber laws.	K4
CO 4	To gain knowledge of different e-payment system.	K2
CO 5	To learn about mobile commerce.	K4

Text Book:

1. E-Commerce - Dr.Abiramidevi & Dr.M.Alagammai- Margham Publication.

Reference Books:

1. E-Commerce - Puja Wala Mann & Nidhi.
2. E-Commerce and its Application – US. Pandey & Rubel Srivastava & Sauribhshukla.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		

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