

POOMPUHAR COLLEGE (AUTONOMOUS)

of the Tamil Nadu H.R & C.E., Dept.,

Accredited By NAAC with 'B' +

(College Affiliated to Annamalai University)

MELAIYUR 609 107



B.Com Syllabus

2022 -2023 Onwards.

P.G &RESEARCH

DEPARTMENT OF COMMERCE

UG BOARD OF STUDIES: 04-08-2022

POOMPUHAR COLLEGE (AUTONOMOUS), MELAIYUR 609 107
(of the Tamil Nadu H.R & C.E Department)
BOARD OF STUDIES – B.Com

S.No	Name and Designation	Position
1	Dr. E.K.SIVASAKTHIVEL , M.Com., M.Phil., B.Ed., M.B.A., Ph.D., Associate Professor & HoD of Commerce, Poompuhar College, (Autonomous), Melaiyur-609107	Chairman
2	Dr.M.MATHIVANAN , M.Com., M.Phil., Ph.D., Associate Professor & HoD of Commerce A V C College, Mannampandal.	vice - Chancellor Nominee
3	Dr.K.MURUGADOSS M.Com., M.Phil., Ph.D., Associate Professor & HoD of Commerce, Periyar Government Arts College, Cuddalore.	Academic Council Nominee
4	Dr.K.THIRUNAVUKKARASU , M.Com., M.Phil., Ph.D., Assistant Professor & HoD of Commerce M.R.K. College of Arts & Science, Pazhanjanallur.	Member – Alumnus
5	Mr.I.RAJESH FCA Auditor, I RAJESH & ASSOCIATES Mayiladuthrai	Industrialist – Member
6	Dr.D. KAMARAJ M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member
7	Dr. P.KARTHIKESAN M.A., M.Phil., M.Com., HDCA, Ph.D., Assistant Professor of Commerce	Member
8	Dr. N.MANJULA M.Com., M.B.A., M.Phil., PGDCA, Ph.D., Assistant Professor of Commerce	Member
9	Dr. V. MURUGAN , M.Com, MBA, B.Ed., M.Phil., Ph.D., Assistant Professor of Commerce	Member
10	Dr.T.MALATHI , M.Com, M.Phil., MA, PGDCA, Ph.D., Assistant Professor of Commerce	Member
11	Dr.S.BALAMURUGAN , M.Com, MA., MBA, Ph.D., Assistant Professor of Commerce	Member
12	Dr.P.RENGARAJAN. , M.Com, M.Phil., B.Ed., PGDCA., Ph.D., Assistant Professor of Commerce	Member
13	Dr.E.THANGASAMY , M.Com, MBA, M.Phil., B.Ed., PGDFM., Ph.D., Assistant Professor of Commerce	Member
14	Dr.C.BALACHANDRAN. M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member
15	Dr. S.MEERA. M.Com., B.Ed., M.Phil., Ph.D., Assistant Professor of Commerce	Member
16	Dr.A.SEETHALAKSHMI , M.Com., M.B.A., M.Phil., Ph.D., Assistant Professor of Commerce	Member
17	Mr.J.KANTHAPALANI , M.Com., M.Phil., Assistant Professor of Commerce	Member
18	Dr. S. HEMA M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member



POOMPUHAR COLLEGE (AUTONOMOUS) – MELAIYUR - 609 107
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Minutes of the Meeting of UG Commerce Board of Studies

The Board of studies meeting for B.Com Degree course has been conducted under the chairmanship Dr.E.K.SIVASAKTHIVEL, Associate Professor & HoD, in the Department of Commerce, Poompuhar College (Autonomous), Melaiyur 609 107 at 10.00 a.m. on 04-08-2022. The following members were presented in the meeting and the following Resolutions have been passed unanimously.

1. The Board scrutinized the Regulations (2022-2023), Programme structure and scheme of Examinations for B.Com Degree Programme and approved the same.
2. The Board scrutinized the draft syllabus for each course submitted by the members. After incorporating the suggestions made by the members, the Board approved the syllabus for B.Com Degree which will be introduced from 2022 – 23 onwards.
3. The Board discussed the pattern of Question Paper to be followed in each year for the End Semester Examinations and approved the same.

* Plus any other resolutions passed by the Board.

S.No	Name, Designation & Address	Designation	Signature
1	Dr.E.K.SIVASAKTHIVEL Associate Professor & HOD Poompuhar College, Melaiyur, 609 107	Chairman	

Dr. E. K. SIVASAKTHIVEL
Associate Professor and Head
Department of Commerce
Poompuhar College (Autonomous)
MELAIYUR-609107.

B.Com. Degree Programme

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

PROGRAMME OBJECTIVES

1. To impart knowledge in the concepts and applications in different fields of commerce.
2. To prepare students to enter into PG & professional courses.
3. To educate students to occupy accounting jobs in business houses, industries and organisations.
4. To equip students with skills to excel in their future careers.
5. To enable students to take up challenging jobs Government and Private Sector
6. To equip themselves for facing competitive examination conducted by Govt. Banks and others.

STRUCTURE OF THE PROGRAMME – (B.COM. 2022 – 2023)

	Course	No. of Papers	Credit
Part-I	Language –I Tamil	4	12
Part-II	Language –II English	4	12
Part-III	1. CC(Including optional)	19	79
	2. First Allied	3	10
	3. Second Allied	3	10
Part-IV	1. Non-Major Elective	2	4
	2. Skill Based Elective	4	8
	3. Value Education	1	1
	4. Environmental Studies	1	1
	5. Soft Skill Development	1	1
	6. Gender Studies	1	1
Part-V	Extension Activities	1	1
	Total	44	140

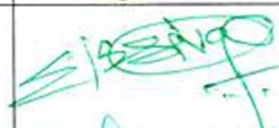

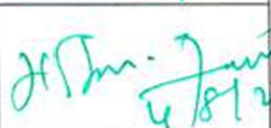
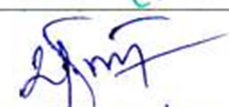





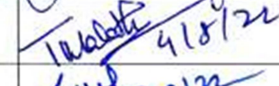

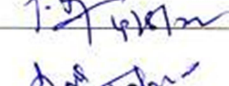
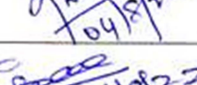
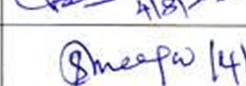
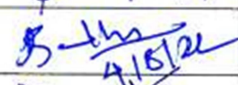
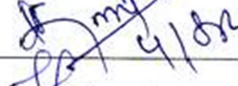
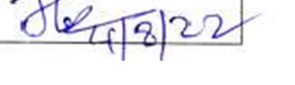

The Meeting of the Board of Studies was held on **04-08-2022 at 10.00 am** in the Department of Commerce to approve the syllabus for **B.Com., students** who are admitted from the academic year 2022 – 2023 onwards.

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

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 2022-2023) 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 B.Com students admitted from 2022-2023 onwards.

It is resolved to classify the Continuous Internal Assessment (CIA) marks as follows out of 25 marks: **Test - 15 Marks**, **Assignment - 05 Marks**, **Quiz/Seminar-02 Marks**, **Attendance - 03 Marks**

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5	Mr. I. RAJESH, FCA I Rajesh Associates Mayiladuthurai.	Industrialist Member	
6	Dr.D. KAMARAJ M.Com., M.Phil., Ph.D., Assistant Professor of Commerce	Member	
7	Dr. P.KARTHIKESAN M.A., M.Phil., M.Com., HDCA., Ph.D., Assistant Professor of Commerce	Member	
8	Dr. N.MANJULA M.Com., M.B.A., M.Phil., PGDCA., Ph.D., Assistant Professor of Commerce	Member	
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POOMPUHAR COLLEGE – AUTONOMOUS
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MELAIYUR 609 107

COURSE STRUCTURE FOR B.Com

(Applicable to the candidates admitted from the academic year 2022 – 2023 onwards)

SEMESTER	PART	Subject Code	SUBJECT	HRS	CREDIT	MARKS
I	I	T-1	Tamil – I	5	3	100
	II	E-1	English – I	5	3	100
	III	22U02M1	CC– I Financial Accounting - I	6	4	100
		22U02M2	CC– II Business Organization	5	4	100
		22U02FA1	First Allied – I Business Economics	5	4	100
	IV	22U02VE	Value Education	2	1	100
		22U02GS	Gender Studies	2	1	100
	TOTAL			30	20	700
II	I	T-2	Tamil – II	5	3	100
	II	E-2	English – II	5	3	100
	III	22U02M3	CC– III Financial Accounting - II	4	4	100
		22U02M4	CC– IV Modern Banking	4	4	100
		22U02FA2	First Allied – II Principles of Marketing	4	3	100
		22U02FA3	First Allied – III Indian Economy	4	3	100
	IV	22U02SBE1A 22U02SBE1B	Skill Based Elective – I A) Consumer Rights and Education B) Customer Relationship Management	2	2	100
			Environmental Studies	2	1	100
	TOTAL			30	24	800
III	I	T-3	Tamil – III	5	3	100
	II	E-3	English – III	5	3	100
	III	22U02M5	CC– V Partnership Accounts	4	4	100
		22U02M6	CC– VI Business Statistics	4	4	100
		22U02SA1	Second Allied – I Business Laws	3	3	100
		22U02SA2	Second Allied – II Business Correspondence	3	3	100
		22U02MBE1A 22U02MBE1B	Major Based Elective – I (One out of Two) A) Elements of Insurance B) Constitution of India	4	4	100
	IV	22U02NME	Non Major Elective – I Public Health And Hygiene	2	2	100
	TOTAL			30	26	800

SEMESTER	PART	Subject Code	SUBJECT	HRS	CREDIT	MARKS
IV	I	T-4	Tamil – IV	5	3	100
	II	E-4	English – IV	5	3	100
	III	22U02M7	CC– VII Cost Accounting- I	6	4	100
		22U02M8	CC– VIII Human Resource Management	5	4	100
		22U02SA3	Second Allied – III Legal Aspects of Business	5	4	100
	IV	22U02SBE2	Skill Based Elective – II Entrepreneurship In Small And Medium Enterprises	2	2	100
		22U02NME	Non Major Elective – II Ornamental Fish Culture	2	2	100
	TOTAL			30	22	700
V	III	22U02M9	CC– IX Cost Accounting -II	6	5	100
		22U02M10	CC– X Financial Management	6	5	100
		22U02M11	CC– XI Corporate Accounting	6	4	100
		22U02MBE2A 22U02MBE2B	Major Based Elective – II (One out of Two) A) Fundamentals of Research Methodology B) Office Management	4	4	100
		22U02MBE3A 22U02MBE3B	Major Based Elective – III (One out of Two) A) Computer Applications In Business B) Logistic Management	4	4	100
	IV	22U02SBE3	Skill Based Elective – III Advertisement And Sales Promotion	2	2	100
		22U02SBE4	Skill Based Elective – IV Entrepreneurial Development	2	2	100
	TOTAL			30	26	700
VI	III	22U02M12	CC– XII Income tax law & practice	6	5	100
		22U02M113	CC– XIII Accounting for management	6	4	100
		22U02M14	CC– XIV Auditing	6	4	100
		22U02M15	CC– XV Financial markets and services	6	4	100
		22U02MBE4A 22U02MBE4B	Major Based Elective – IV (One out of Two) A) Services marketing B) E – commerce	4	4	100
	IV	22U02SSD	Soft Skills Development	2	1	100
	V	22U02EA	Extension Activities	-	1	100
	TOTAL			30	23	700
	GRAND TOTAL			-	140	4400

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: Capable of demonstrating comprehensive knowledge and understanding of one or more discipline that form a part of an under graduate 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 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 – III Semester I****FINANCIAL ACCOUNTING I**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M1	FINANCIAL ACCOUNTING I		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the basic Principles and practical Applications of Accounting
2	To have practical knowledge in the preparation of Double Entry System
3	To draft the Final Accounts as per the Accounting standards
4	To acquire knowledge about Depreciation accounting
5.	To gain expertise in preparation of Single Entry System

Course Units**UNIT-I: Introduction**

Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal – Ledger – Trial Balance - Subsidiary Books.

UNIT-II: Final Accounts

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

UNIT-III: Single Entry System

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

UNIT-IV: Depreciation

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

UNIT-V: Bill of Exchange and Rectification of errors

Introduction - Meaning – parties – characteristics – types – advantages – accounting treatment of bill of exchange - Rectification of Errors.

Note: 80% Problems & 20% Theory

Course Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	After studied unit-I, the student will be able to Understand the basic fundamentals of Double Entry System Accounting.	K2
CO 2	After studied unit-II, the student will be able to Prepare Final Accounts	K4
CO 3	After studied unit-III, the student will be able to Understand the depreciation accounting	K4
CO 4	After studied unit-IV, the student will be able to Prepare the accounts in Single Entry system	K2
CO 5	After studied unit-V, the student will be able to Understand the Cash Book and Bill of Exchange	K4

TEXT BOOKS

- 1 T.S. Reddy & Dr. A.Murthy Financial Accounting Margham Publications Chennai.
2. Jain & Narang, Financial Accounting Kalyani Publishers
- 3 S.N. Maheshwari Financial Accounting S.Chand Publications

REFERENCE BOOKS

1. Hanif and Mukherjee Financial Accounting McGraw-Hill Publications
2. Murugadoss, Jaya, Charulatha and Baskar Financial Accounting Vijay Nicholes Imprint Pvt. Ltd., Publications
3. Shukla & Grewal Advanced Accounting S.Chand & Co. Publications
4. Parthasarathy.S.&Jaffarulla, Financial Accounting Kalyani Publishers, New Delhi
5. Gupta, R.L & Gupta V.K, Advanced Accounting Sulthan chand and sons Publications
6. Ashok Sehgal & Deepak Sehgal Fundamental of Financial Accounting Taxman Publications
7. Tulsian Financial Accounting Pearson Publications

Mapping of course outcomes with POs and PSOs

	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


1. Dr. E.K.SIVASAKTHIVEL
Chairman


3. Dr. K.MURUGADOSS
Academic Council Nominee


2. Dr. M.MATHIVANAN
vice - Chancellor Nominee


4. Dr. K.THIRUNAVUKKARASU
Member – Alumnus

B.Com. (General)**First Year****Core – III Semester I****BUSINESS ORGANIZATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M2	BUSINESS ORGANIZATION		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to understand the basic concepts of Business.
2	To enable the students to understand the different forms of Business Organization.
3	To enable the students to understand the strategies of Business Combination
4	To gain knowledge on the selection of plant location and industry.
5.	To make the students to know the functioning of MNC's in India.

Course Units

UNIT – I Introduction : Business – Meaning – Characteristics - Objectives - Criteria for Success in Modern Business – Meaning - Distinction between Business and Profession - Social Responsibility of Business.

UNIT – II Forms of Business Organisation : Sole Trader, Partnership Firm, Limited Liability Partnership , Cooperative Societies and Joint Stock Company: Definition – Meaning – Characteristics – Advantages – Limitations - One Man Company- Virtual Organization- Private and Public Limited Company – Government Companies – Public Utilities.

UNIT – III Location of Industry: Plant Location: Meaning - Factors Influencing Location - Plant Layout: Definition – Meaning – Objectives - Characteristics of Good Layout - Size of Firm: Meaning - Concept of Size - Measures of Size.

UNIT-IV Business Combination: Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce: Meaning – Advantages and functions – Trade Associations: Features and functions.

UNIT-V Multinational Corporations (MNC's): Definition - Characteristics of MNC's - Factors contributed for the growth of MNC's – Advantages and Disadvantages of MNC's – MNC's in India.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the basic concepts of Business.	K2
CO 2	Understand the different forms of Business Organization.	K4
CO 3	Understand the strategies of Business Combination	K4
CO 4	Gain knowledge on the selection of plant location and industry.	K2
CO 5	Know the functioning of MNC's in India.	K4

TEXT BOOKS

1. Dinkar Pagare Business Organization & Management Sultan Chand & Sons, New Delhi.
2. C.B. Gupta Business Organization & Management Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. P.N. Reddy & S.S. Gulshan -Business Organization Eurasia Publishing House (Pvt.) Ltd, New Delhi
2. Prof. C.D. Balaji & Dr. G.Prasad Business Organization- Margham Publications, Chennai.
3. Kathiresan & Dr. Radha- Business Organization- Prasana Publishers, Chennai.
4. Y.K. Bhushan - Fundamentals of Business Organization & Management- Sultan Chand & Sons, New Delhi.
5. Dr. P. Subba Rao - International Business –Text and Cases - Himalaya Publishing house, New Delhi.

Mapping of course outcomes with POs and PSOs

	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		


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vice - Chancellor Nominee


4. Dr. K. THIRUNAVUKKARASU
Member – Alumnus

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

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

Learning Objectives	
1	To know the introduction to economic analysis in business.
2	To know the introduction to application to decision making in business.
3	To develop the skills necessary to make optimal decision in different situations.
4	To learn and understand these concepts and principles and to apply them to various economicsituations.
5.	To develop the skills on environmentsand information set by applying micro-economic theory.

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.

UNIT V MARKET STRUCTURE

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

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the introduction to economic analysis in business.	K2
CO 2	Know the introduction to application to decision making in business.	K4
CO 3	Develop the skills necessary to make optimal decision in different situations.	K4
CO 4	Learn and understand these concepts and principles and to apply them to various economicsituations.	K2
CO 5	Develop the skills on environmentsand information set by applying micro-economic theory.	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 and PSOs

	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****Core – III Semester II****FINANCIAL ACCOUNTING -II**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M3	FINANCIAL ACCOUNTING - II		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the branch accounts and its types
2	To have practical knowledge in the preparation departmental accounting
3	To draft the Hire purchase and Installment purchase systems
4	To understand Consignment and Joint Venture.
5.	To acquire practical knowledge in Average due date and Account current

Course Units**UNIT-I BRANCH ACCOUNTS**

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books

UNIT – II: DEPARTMENTAL ACCOUNTING

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

UNIT - III: HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEMS

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

UNIT IV CONSIGNMENT AND JOINT VENTURE

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

UNIT V AVERAGE DUE DATES AND ACCOUNT CURRENT:

Average due date – Account current- product method and red-ink interest method.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the branch accounts and its types	K2
CO 2	Have practical knowledge in the preparation departmental accounting	K4
CO 3	Draft the Hire purchase and Installment purchase systems	K4
CO 4	Understand Consignment and Joint Venture.	K2
CO 5	Acquire practical knowledge in Average due date and Account current	K4

TEXT BOOKS:

1. T.S. Reddy & Dr.A.Murthy, Financial Accounting Margham Publications, Chennai.
2. Jain & Narang, Financial Accounting Kalyani Publishers
3. S.N. Maheshwari Financial Accounting S.Chand

REFERENCES BOOKS:

1. Hanif and Mukherjee Financial Accounting McGrawhill.
2. Murugadoss, Jaya, Charulatha and Baskar Financial Accounting Vijay Nicholes Imprint Pvt. Ltd.,
3. Shukla & Grewal Advanced Accounting S.Chand & Co.
4. Parthasarathy.S. & Jaffarulla Financial Accounting Kalyani Publishers, New Delhi
5. Gupta, R.L & Gupta V.K Advanced Accounting Sulthan chand and sons
6. Ashok Sehgal & Deepak Sehgal Fundamental of Financial Accounting
7. Tulsian Financial Accounting Pearson

Mapping of course outcomes with POs and PSOs

	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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vice - Chancellor Nominee

Member – Alumnus

B.Com. (General)**First Year****CC Paper IV****Semester II****MODERN BANKING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M4	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	Understand the functions of Commercial Banks and its role.	K2
CO 2	Educate monetary policy of the RBI.	K4
CO 3	Learn e-banking and its activities.	K4
CO 4	Impart regulations of e-banking cards.	K2
CO 5	Learn the 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 and PSOs

	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 Semester II****PRINCIPLES OF MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02FA2	PRINCIPLES OF MARKETING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students understand the concept of marketing.
2	To provide basic knowledge about the latest trends in marketing.
3	To gain the knowledge on marketing mix.
4	To understand the strategies of pricing and distribution decisions.
5.	To understand the strategies of promotion decisions.

Course Units**UNIT I INTRODUCTION TO MARKETING**

Marketing – Meaning and Definition – Importance and Features –Evolution of Marketing – Objectives of Marketing – Marketing management and Marketing Functions – Marketing Mix

UNIT II PRODUCT DECISIONS

Product: Concept – Dimensions – Product Mix – Product Planning and Importance – Product Development – Stages in Product Development – Product Life Cycle – Product Strategies – Product Positioning - Market Segmentation - Product Differentiation

UNIT III PRICING DECISIONS

Price: Concept – Significance – Objectives of Pricing – Pricing Mix - Factors affecting price Determination – Methods of Pricing

UNIT IV DISTRIBUTION DECISIONS

Channel of Distribution: Concept – Significance of Distribution Decisions – Types of Distribution Channels – Place Mix - Distribution Policies.

UNIT V PROMOTION DECISIONS

Promotion: Concept – Promotion Mix – Elements of Promotion Mix – Factors Influencing Promotion mix – Personal Selling – Significance – Advertising – Features of advertising – Objectives – Advertising Media and its forms – Adversting Vs Personal Selling – Sales Promotion

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Make the students understand the concept of marketing.	K2
CO 2	Knowledge about the latest trends in marketing.	K4
CO 3	Gain the knowledge on marketing mix.	K4
CO 4	Understand the strategies of pricing and distribution decisions.	K2
CO 5	Understand the strategies of promotion decisions.	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, McGraw 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 and PSOs

	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 Semester II****INDIAN ECONOMY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02FA3	INDIAN ECONOMY		5	-		-	5	5	25	75	100

	Learning Objectives
1	The gain knowledge on various Economic Policies
2	The students become aware of the Agriculture and Agriculture Labour.
3	The students become aware of the various challenges of the Indian economy.
4	Students are able to analyse current economic scenario in India.
5.	To impart knowledge about the functioning of agro based industries.

Course Units**UNIT: I INTRODUCTION**

Indian Economy – Concept – Importance - Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.

UNIT: II HUMAN DEVELOPMENT, POVERTY AND UNEMPLOYMENT.

Human development – Components of human development – HD Index – Population Growth - Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.

UNIT: III ROLE OF AGRICULTURE

Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II – Role of Agricultural Labour in Indian Economy.

UNIT: IV AGRICULTURAL CREDIT INSTITUTION

Sources of agricultural credit – NABARD – Cooperatives – Commercial Banks.

UNIT: V INDUSTRIAL DEVELOPMENT

Meaning and Definition of Industry – Role of Industries – Industrial Policy of 1991 and recent changes – Role of MSME in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on various Economic Policies	K2
CO 2	Become aware of the Agriculture and Agriculture Labour.	K4
CO 3	Become aware of the various challenges of the Indian economy.	K4
CO 4	Analyze current economic scenario in India.	K2
CO 5	Knowledge about the functioning of agro based industries.	K4

Text Books

1. Indian Economy Sankaran.S Margham Publications 7th edition 2014
2. Indian Economy Ruddar Dutt & Sundaram KPN Sulan Chand Publishing 7th edition 2016.
3. Indian Economy Sankaran.S Margham Publications 7th edition 2014.

Reference Books:

1. Ruddar Dutt & Sundaram KPN Indian Economy S Chand Publishing 7th edition 2016
2. Sankaran .S.IndianEconomy Margham Publications 7th 2014
3. Dhingra I.C. Indian Economy Manakin Press Sultan Chand & Sons 28th edition.
4. Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35th 2017
5. Agarwal A.N Indian Economy New Age 41st 2016
6. KK Dewett JD Varma & M Sharma Indian Economy S Chand & Company Pvt Ltd 1st 2016
7. Jhingan M.L Economics of Development & Planning Vrinda Publication 41st 2016

Mapping of course outcomes with POs and PSOs

	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

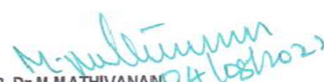
High – 3

Medium – 2

Low – 1


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Member – Alumnus

B.Com. (General)**First Year****Core – III Semester II****CUSTOMER RELATIONSHIP MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SBE1B	CUSTOMER RELATIONSHIP MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students understand the concept of CRM.
2	To understand the concept of customer and consumer behaviour.
3	To enable the students understand the entrepreneur resource planning.
4	To know the customer support methodology.
5.	To know the concept of ERP.

Course Units**UNIT I: CUSTOMER RELATIONSHIP MANAGEMENT**

CRM Basics CRM – Meaning & Definition - Dimensions of CRM - Nature of CRM - Goals of CRM - Advantages of CRM

UNIT II: CUSTOMER SUPPORT AND PRODUCT

Introduction to Customer Support Product & Customer – Overview - Importance of a Customer - Consumer behaviour.

UNIT III: ENTREPRENEUR RESOURCE PLANNING

Introduction to ERP - ERP-An Overview - Enterprise-An Overview - Benefits of ERP - ERP and Related Technologies

UNIT IV: CUSTOMER SUPPORT METHODOLOGY

Customer support Methodology Customer Centric approach - External Layers Vs Internal Layers - Need of Customer Support Methodologies for Customer Support

UNIT V: IMPLEMENTATION OF CRM

CRM Implementation – A comprehensive model - Developing CRM vision and strategy Management support

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the concept of CRM.	K2
CO 2	Understand the concept of customer and consumer behaviour.	K4
CO 3	Understand the entrepreneur resource planning.	K4

CO 4	Know the customer support methodology.	K2
CO 5	Know the concept of ERP.	K4

Text Book:

1. Balasubramaniyan, K., Essence of Customer Relationship Management, learn Tech press

Reference Books:

1. For Sugar-CRM & Microsoft Dynamic CRM - Refer Internet
2. Kaushik Mukerjee – CRM – PHI.
3. M.Peeru Mohamed – CRM – Vikas

Mapping of course outcomes with POs and PSOs

	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 – III Semester III****PARTNERSHIP ACCOUNTS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M5	PARTNERSHIP ACCOUNTS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the partnership type of business.
2	To transform knowledge about the admission and retirement of partners
3	To gain the knowledge about the accounting treatment of goodwill.
4	To understand the opening of realization accounts.
5.	To understand the final settlement of account.

Course Units**UNIT – I 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 – II RETIREMENT OF A PARTNER

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

UNIT – III DEATH OF A PARTNER

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

UNIT – IV DISSOLUTION OF PARTNERSHIP FIRM

Dissolution, Partnership Firm – Preparation of Realisation Accounts, Capital Accounts and Bank Accounts.

UNIT – V INSOLVENCY OF A PARTNERSHIP FIRM:

Accounts relating to Insolvency of Partners Firm – Insolvency of Single Partner - Insolvency of all Partner – Preparation of Realisation Accounts, Capital Accounts and Bank Accounts – Deficiency Accounts.

Note: 20% Theory 80 % Problem

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the partnership type of business.	K2
CO 2	Knowledge about the admission and retirement of partners	K4
CO 3	Gain the knowledge about the accounting treatment of goodwill.	K4
CO 4	Understand the opening of realization accounts.	K2
CO 5	Understand the final settlement of account.	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 and PSOs


	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 – III Semester III****BUSINESS STATISTICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M6	BUSINESS STATISTICS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students acquire knowledge about averages to be used in Business Research.
2	To make the students gain the knowledge about Standard Deviation.
3	To make the students gain knowledge about the application of Correlation and Regression.
4	To make the students get an in depth knowledge about Index Numbers.
5.	To make the students 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

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Correlation by Concurrent Deviation method - Spearman Rank Correlation Co-efficient – Rank Correlation when Ranks are Repeated.

UNIT IV REGRESSION AND INDEX NUMBERS

Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient. Index Number, Definition of Index Numbers, Problems in the construction of index numbers - Laaspeyre, Paasche, Bowley and Fisher's Index only.

UNIT V ANALYSIS OF TIME SERIES

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Calculation of Moving Average Trend for Odd and Even number of years.

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 the 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	Acquire 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 and PSOs

	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 – III Semester III****BUSINESS LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SA1	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 gain knowledge on offer, acceptance and consideration of a contract.
4	To understand the significance of valid contract.
5.	To know the procedure of formation of contract.

Course Units**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 – Contract of Indemnity and Guarantee – Bailment – Pledge - Quasi Contract

UNIT IV PERFORMANCE OF CONTRACT

Performance of Contracts - Actual Performance - Attempted Performance - Tender. - 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	Highlight the Provisions of Law governing the General Contract and Special Contract.	K2
CO 2	Understand the Legal Remedies available in the Law to the Business and other People.	K4
CO 3	Gain knowledge on offer, acceptance and consideration of a contract.	K4
CO 4	Understand the significance of valid contract.	K2
CO 5	Know the procedure of formation of contract.	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 and PSOs

	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 – III Semester III****BUSINESS CORRESPONDENCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SA2	BUSINESS CORRESPONDENCE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To acquire knowledge about basic concepts of business Correspondence
2	To quire knowledge about business communication.
3	To understand structure and layout business letter
4	To acquire the knowledge of types of business letter
5.	To gain knowledge about the Letters of Application with CV, Resume.

Course Units**UNIT-I INTRODUCTION**

Meaning – Definition – Components - Features of business communication - Importance of effective communication in business - classification of communication - characteristics - Guidelines of effective business communication.

UNIT-II BUSINESS LETTERS

Preparation of business letters - Basic principles in drafting - Appearance, structure and layout - letter style

UNIT-III TYPES OF BUSINESS LETTERS

Various Types of Business Letters - Letters of Enquiry - Offers, Purchase, Sales, Quotations, orders, and complaints and Tender.

UNIT-IV LETTERS OF APPLICATION

Letters of application - Essential Qualities – Drafting for Job Application – Preparation of Resume against Advertisement.

UNIT-V BUSINESS REPORT

Business Reports - Importance - Characteristics - Types - Reports by individuals and committees

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Acquire knowledge about basic concepts of business Correspondence	K2
CO 2	Knowledge about business communication.	K4

CO 3	Understand structure and layout business letter	K4
CO 4	Acquire the knowledge of types of business letter	K2
CO 5	Knowledge about the Letters of Application with CV, Resume.	K4

Text Books:

1. Ramesh and Pattanchetti. R Business Communication Chand&Co
2. Rajendra Pal and J.S.Korlahall Essentials of Business communication
3. Dr.K.Sundar and Dr.A.Kumara raj Business Communication Vijay Nicoles Imprints Pvt., Ltd.,
4. Herta Murphy Effective business Communication McGraw Hill Education
5. MadhukantJha Business Communication Gyan books.

Mapping of course outcomes with POs and PSOs

	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 – III Semester III****ELEMENTS OF INSURANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE1A	ELEMENTS OF INSURANCE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To aims to educate students about the significance and purpose of insurance.
2	To enable the Knowledge about the Insurance.
3	To acquire skills about the Life Insurance and its types.
4	To know about the Fundamental principles of fire insurance.
5.	To know about the Fundamental principles of marine and E-Insurance.

Course Units**UNIT-I: INTRODUCTION**

Insurance- purpose and Need - Benefits of Insurance - Functions of Insurance - Importance of Insurance - Principles of Insurance - Nature of Insurance Contract -Types of Insurance Contract - Fundamentals of Insurability - Classification of Insurance.

UNIT-II: LIFE INSURANCE

Life Insurance - Definitions of Life Insurance, Advantages of Life Insurance - Fundamental principles of life Insurance - Procedure of taking Life Policy - Meaning of Whole life policy and Endowment policy - Policy conditions, procedure for the settlement of claims - Nomination and assignment - Annuity- Medical policy & Accident Insurance Policy.

UNIT-III MARINE INSURANCE

Marine Insurance - Definition of Marine Insurance contract- Procedure of taking marine policy - Fundamental principles of marine insurance - Warranties in marine insurance - Types of warranties- Types of marine policies, Marine policy conditions.

UNIT-IV FIRE INSURANCE

Fire Insurance- Definition of Fire Insurance contract - Procedure of taking fire policy - Fundamental principles of fire insurance - Types of fire insurance policies - Policy conditions - Implied express conditions.

UNIT-V E-INSURANCE IN INDIA

The Insurance Regulatory and Development Authority (IRDA) – Benefits of e- insurance- challenges of e- insurance- Problems with e-insurance policies and how to deal with them- Companies are providing e-insurance programs - IRDA guidelines for e- insurance policies.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Aims to educate students about the significance and purpose of insurance.	K2
CO 2	Knowledge about the Insurance.	K4

CO 3	Acquire skills about the Life Insurance and its types.	K4
CO 4	Know about the Fundamental principles of fire insurance.	K2
CO 5	Know about the Fundamental principles of marine and E-Insurance.	K4

TEXT BOOKS

1. Dr. A.Murthy Element of Insurance Margham Publication
2. E.Gordon and P.K.Gupta Banking and Insurance Himalaya Publishing house
- 3.P.K.Gupta, Legal Aspects of Insurance Himalaya Publishing house
4. Dr.Sunil kumar Banking and insurance Calcotia Publishing Company

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	M.N.Mishra and S. B.Mishra	Insurance principles and practice,	S.Chand
2.	GauravVarshney	Insurance Law	Lexis Nexis.
3.	Neelam C. Gulati	Banking and Insurance Practices	Excel Books
4.	Dr.Biswa Mohana Je a	Principles of Banking and Insurance	Shree Vinayak Publication.
5.	O.P.Agarwal	Banking and Insurance	Himalaya Publishing House

Mapping of course outcomes with POs and PSOs

	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 – III Semester III****CONSTITUTION OF INDIA**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE1B	CONSTITUTION OF INDIA		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the basic features of the Indian Constitution.
2	To grasp the basic Rights of Indian Citizens
3	To grasp the basic Duties of Indian Citizens
4	To ponder over the form of Indian Political System.
5.	To have broad understanding about the pivotal provisions related to liberty, equality and fraternity.

Course Units**Unit I :**

Constitution of India – Basic Features and Fundamental Principles Making of Indian Constitutional Law and Constitutionalism- Historical Perspective of the Constitution of India – Salient features and Characteristics of the Constitution of India.

Unit II :

Fundamental Rights and Duties Scheme of Fundamental Rights-The Scheme of Fundamental Duties and its legal status-The Directive Principles of State Policy – Its Importance and Implementation.

Unit III :

Legislative and Financial Powers of States Federal Structure and Distribution of Legislative and Financial powers between the Union and the States-Parliamentary form of Government of India- The Constitution powers and States of the President of India.

Unit IV :

Constitutional Amendments in India The Historical Perspectives of the Constitutional Amendments in India – Emergency Provisions : National Emergency, President Rule- Financial Emergency.

Unit V : Fundamental Rights

Schemes of the Fundamental Right to Equality – Scheme of the Fundamental Rights to certain Freedom under Article 19 Scope of the Right to Life and Personal Liberty under Article 21.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the basic features of the Indian Constitution.	K2
CO 2	Grasp the basic Rights of Indian Citizens	K4
CO 3	Grasp the basic Duties of Indian Citizens	K4
CO 4	Ponder over the form of Indian Political System.	K2
CO 5	Have broad understanding about the pivotal provisions related to liberty, equality andfraternity.	K4

Text Books:

1. Bipan Chandra, Mridula Mukherjee, AdityaMakherjee 2016., India After Independence 1947- 2000, Penguin Publishers, New Delhi.
2. Durga Das Basu,2018., Introduction to the Constitution of India, Prentice Hall,New Delhi.
3. JogendraYadav 2000, Transforming India: Dynamics of Democracy, OxfordUniversity Press, New Delhi


Mapping of course outcomes with POs and PSOs

	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 – III Semester III****PUBLIC HEALTH AND HYGIENE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02NME	PUBLIC HEALTH AND HYGIENE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart awareness on public health, Hygiene and diseases.
2	To educate and emphasize on preventive measures of diseases.
3	To know the causes of communicable disease.
4	To know the different social welfare schemes.
5.	To create knowledge on Health Education.

Course Units**UNIT - I**

Scope - Nutrition and health - Classification of foods – Macronutrients (Carbohydrate, Protein and lipids) and micronutrients (Vitamins and minerals); Balanced Diet.

UNIT - II

Malnutrition - Kwashirkor, Marasmus, Obesity, Anaemia, - Vitamin deficiency diseases. Food hygiene - Food toxicants.

UNIT - III

Communicable diseases and their control measures such as cholera, tuberculosis, tetanus, typhoid, hepatitis, measles, polio and AIDS.

UNIT - IV

Non - communicable diseases and their preventive measures such as cancer, chronic kidney diseases, chronic respiratory diseases, Hypertension, Coronary Heart Diseases, Stroke and Diabetes.

UNIT - V

Health Education and Health programs in India – Social Welfare Schemes in Tamil Nadu
Precautions First Aid and awareness on sporadic diseases.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Impart awareness on public health, Hygiene and diseases.	K2
CO 2	Emphasize on preventive measures of diseases.	K4
CO 3	Know the causes of communicable disease.	K4
CO 4	Know the different social welfare schemes.	K2
CO 5	Gain knowledge on Health Education.	K4

Text Books

1. Sornaraj, R. and Kumaresan, V. 2010. Public health and hygiene, Saras publication, Nagercoil.

HOURS:2 CREDITS:2

2. Park and Park, 1995: Text book of preventive and social medicine – BanarsidasBhanot Publ. jodhpur- India.

3. Verma, S. 1998: Medical zoology, Rastogi Publ.- Meerut- India

4. Singh, H.s. and Rastogi, P. 2009: Parasitology, Rastogi Publ. India.

5. Dubey, R.C and Maheswari, D.K. 2007: Text Book of Microbiology - S. Chand & co. Publ. New Delhi- India.

Mapping of course outcomes with POs and PSOs

	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 – III Semester IV****COST ACCOUNTING- I**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02NME	COST ACCOUNTING- I		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the basic concepts and scope of Cost Accounting.
2	To enable the students to learn the various levels of material stock
3	To understand the basic concepts and processes used to determine product costs.
4	To be able to interpret Labour Turnover and calculation of labour cost.
5.	To be able to analyze Overheads

Course Units**UNIT-I NATURE AND SCOPE OF COST ACCOUNTING**

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT-II MATERIAL PURCHASE AND CONTROL

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III METHODS OF PRICING OF MATERIAL ISSUES

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT – IV LABOUR COST CONTROL

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT-V OVERHEADS

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

Note: 80% Problems & 20% Theory

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the basic concepts and scope of Cost Accounting.	K2
CO 2	Enable the students to learn the various levels of material stock	K4
CO 3	Understand the basic concepts and processes used to determine product costs.	K4
CO 4	Gain knowledge to interpret Labour Turnover and calculation of labour cost.	K2
CO 5	Gain knowledge on analyzing Overheads	K4

Text Books:**S.no Authors Title Publishers**

1. S.P.Jain and Narang Cost Accounting Kalyani Publishers, New Delhi
2. T.S. Reddy & Hari Prasad Reddy Cost Accounting Margham Publications, Chennai.
3. S.P. Iyengar Cost Accounting Sultan Chand & Sons, New Delhi.

Reference Books:**S.No Authors Title Publishers**

1. A.Murthy and S. Gurusamy, Cost Accounting Vijay Nicole Imprints Private Ltd., Chennai.
2. Tulsian Cost Accounting Tata McGraw Hills.
3. S.N.Maheswari Principles of Cost Accounting Sultan Chand & sons, New Delhi

Mapping of course outcomes with POs and PSOs

	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****CC Paper – VIII****Semester IV****HUMAN RESOURCE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M8	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 human resources in organizations.	K2
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, New Delhi.

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 House Pvt. 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, Pearson Education.
5. Human Resource Management by Kalyani Publishers.

Mapping of course outcomes with POs and PSOs

	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 – III Semester IV****LEGAL ASPECTS OF BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
2U02SA3	LEGAL ASPECTS OF BUSINESS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students to gain the Legal Aspects Of Business
2	To enable the students to understand various Negotiable Instruments
3	To enable the students to understand various Law Of Partnership.
4	To enable the students to understand IPR Laws.
5.	To enable the students to understand the concept of RTI

Course Units**UNIT: I NEGOTIABLE INSTRUMENTS ACT 1881:**

Nature and requisites of negotiable instruments. Types of negotiable instruments, liability of parties, holder in due course, special rules for Cheque and drafts, discharge of negotiable instruments.

UNIT: II INDUSTRIAL LAW :

An Overview of Factories Act – Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act.

UNIT: III LAW OF PARTNERSHIP:

Introduction to Partnership Act, Definitions, Formation, Rights, Duties, Liabilities of Partners, Dissolution of Partnership Firm, Limited Liability Partnership.

UNIT: IV LAW RELATED TO IPR:

Introduction of IPR Intellectual Property Laws- Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.– Copy rights, Trade marks, Patent Act.

UNIT: V THE COMPETITION ACT, 2002 , RTI Act.

History and Development of Competition Law History and Development of Competition Law. Important Definitions under the Competition Act, 2002. Anti- Competitive Agreements under the Competition Act, 2002. Introduction to Right to Information Act, 2005- Important definitions- Powers and Functions of The Information Commissions, Appeal And Penalties

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain the Legal Aspects Of Business	K2
CO 2	Understand various Negotiable Instruments	K4
CO 3	Understand various Law Of Partnership.	K4
CO 4	Understand IPR Laws.	K2
CO 5	Understand the concept of RTI	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 Corporate Law, Mumbai: Himalaya Publishing House Pvt.Ltd
3. Garg K.C, V.K Sareen, Mahesh Sharma and Chawla R.C. Business Regulatory Framework, 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 Age International (P) Ltd.

Mapping of course outcomes with POs and PSOs

	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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ENTREPRENEURSHIP IN SMALL AND MEDIUM ENTERPRISES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SBE2	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 identify the causes of sickness in small business.

Course Units**UNIT I: INTRODUCTION**

Micro, 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 MSME's - Need for financial planning - Types of loan.

UNIT IV FINANCIAL INSTITUTIONS

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

UNIT V: E-COMMERCE IN MSME

Electronic Commerce and MSME - 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	Gain the Legal Aspects Of Business	K2
CO 2	Understand various Negotiable Instruments	K4
CO 3	Understand various Law Of Partnership.	K4
CO 4	Understand IPR Laws.	K2
CO 5	Understand the concept of RTI	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 and PSOs

	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 – III Semester V****COST ACCOUNTING - II**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M9	COST ACCOUNTING - II		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students to understand the Job
2	To enable the students for higher studies like CA
3	To understand the process of operating costing
4	To know the techniques of standard costing and variance analysis
5.	To know the reason for reconciliation of cost and financial accounts.

Course Units**UNIT-I**

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract – Preparation of Contract Account.

UNIT-II

Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet.

UNIT-IV

Standard Costing - Variance Analysis - Material – Labour.

UNIT-V

Reconciliation of Cost and Financial Accounts.

Note: 20% Theory 80 % Problem

Learning Outcomes:

CO No.	CO Statement	Knowledge level
CO 1	Make the students to understand the Job	K2
CO 2	Enable the students for higher studies like CA	K4
CO 3	Understand the process of operating costing	K4
CO 4	Know the techniques of standard costing and variance analysis	K2
CO 5	Know the reason for reconciliation of cost and financial accounts.	K4

Text Books:

S.No	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	A.Murthy and S. Gurusamy,	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai
2.	Tulsian	Cost Accounting	Tata McGraw Hills.

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping of course outcomes with POs and PSOs

	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 MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M10	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 – 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 – 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 – inventory management – Meaning – Types of 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	Make the students to understand the Job	K2
CO 2	Enable the students for higher studies like CA	K4
CO 3	Understand the process of operating costing	K4
CO 4	Know the techniques of standard costing and variance analysis	K2
CO 5	Know the reason for reconciliation of cost and financial accounts.	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 and PSOs

	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 - XI****Semester V****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M11	CORPORATE ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To help the students to understand the basic concepts relating to issue and redemption of shares.
2	To enable the students to prepare the accounts relating to Redemption of Preference Shares.
3	To help the students to understand the acquisition of business.
4	To help the students to understand the acquisition of business
5	To enable the students to prepare company final accounts.

Course Units:**UNIT – I ISSUE OF SHARES**

Issue of Shares - Introduction -Meaning and types of shares- Features and Kindsof Companies-Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares- Balance Sheet (Revised Schedule VI).

UNIT – II REDEMPTION OF PREFERENCE SHARES

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

UNIT- III ISSUE AND REDEMPTION OF DEBENTURE

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 PROFITS PRIOR TO INCORPORATION

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

UNIT – V FINAL ACCOUNTS OF COMPANIES

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-ManagerialRemuneration.

Learning Outcomes:

CO No.	CO Statement	Knowledge level
CO 1	Make the students to understand the Job	K2
CO 2	Enable the students for higher studies like CA	K4
CO 3	Understand the process of operating costing	K4
CO 4	Know the techniques of standard costing and variance analysis	K2
CO 5	Know the reason for reconciliation of cost and financial accounts.	K4

TEXTBOOKS S.NO**AUTHORS****TITLEPUBLISHERS**

1. R.L.Gupta and M.Radhaswamy Advanced Accountancy (Volume I) Sultan Chand & Sons-New Delhi.
2. Shukla MC, Grewal TS & Gupta SC Advanced Accounts, Vol. II, S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS.S.NO**AUTHORS****TITLEPUBLISHERS**

1. S.P.Jain and K.L.Narang, Corporate Accounting (Volume I) Kalyani Publishers- Ludhiana.
2. T.S.Reddy and A.Murthy Chennai.
3. S.P.Iyengar Advanced Accountancy (Volume I), Sultan Chand & Sons- New Delhi.
4. Dr .R. Rangarajan and Dr.V. Chandrasekaran, S.Viswanathan Corporate Accounting (Printers and Publishers) Pvt. Ltd.,- Chennai.

Mapping of course outcomes with POs and PSOs

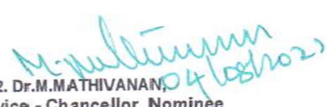
	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3**Medium – 2****Low – 1**



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B.Com. (General)**Third Year****MBE Paper – II****Semester V****FUNDAMENTALS OF RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE2A	FUNDAMENTALS OF RESEARCH METHODOLOGY		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students understand the concepts of research.
2	To make the learn the formulation of research problems.
3	To understand various techniques of sampling.
4	To know various methods of data collection.
5	To gain knowledge on report writing.

Course Units:**UNIT-I INTRODUCTION**

Research: Definition, Nature of Social Science Research - Research Design: Components and Significance - Various Methods of Research.

UNIT-II FORMULATION OF RESEARCH PROBLEMS

Formulation of Research Problem – Literature Review – Hypothesis (types & Qualities).

UNIT-III SAMPLING TECHNIQUE

Meaning – Methods of Sampling - Sample Size – Sample Error.

UNIT-IV DATACOLLECTION

Meaning - Types of Data - Tools of Data Collection (Questionnaire, Interview, Schedule , Observation) - Processing of Data: Editing, Coding, Classification and Tabulation - Types of Tables.

UNIT-V REPORT WRITING

Scheme of Presentation – Contents - List of Tables and Preface – Certificate - Footnotes - body of report - Bibliography.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	To make the students understand the concepts of research.	K2
CO 2	To make the learn the formulation of research problems.	K4
CO 3	To understand various techniques of sampling.	K4

CO 4	To know various methods of data collection.	K2
CO 5	To gain knowledge on report writing.	K4


SUGGESTED READINGS

1. Bhatta Charrya D.K.,(2003),Research Methodology, Excel Books.
2. Gununani N.,(2015),Scientific Thesis Writing and Paper Presentation, MJ Publishers, New Delhi.
3. Kothari C.B. & Gopal M.H., An Introduction Research Procedure in Social.
4. Kothari R.C. and Gaurav Garg, (2016), Research Methodology Methods and techniques, New Age International Publishers.
5. Ranjit Kumar, (2015), Research Methodology, Sage Publications, Australia.
6. Ravilochanan P, (2016), Research Methodology, Margham Publications Chennai.
7. Tripathi P.C., Enlarged Edition, (2002), A Textbook of Research Methodology in Social Science, Sult; m Chand & Sons, New Delhi.
7. Vijay Upagade, Arvind Shende, (2016), Research Methodology, Sultan Chand Publishers, New Delhi.


Mapping of course outcomes with POs and PSOs

	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 V****OFFICE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE2B	OFFICE MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1.	To make the students understand the range of responsibilities and skills required by the office manager
2.	To enable the students apply various approaches when dealing with the management of tasks, teams and individuals
3.	To make the students apply techniques to plan and manage workload effectively and achieve objectives
4.	To make the students apply assertive communication and problem-solving skills.
5.	To gain knowledge on the role of office supervisor

Course Units:**UNIT-I**

Meaning and Scope -Function and Qualifications of Office Manager -Poor and Good Organization Departments -Flow of Work -Organization Charts and manual.

UNIT-II

Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards -Work Measurement and control

UNIT-III

Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Use of Computers in Office Management Office System - Procedure - Routine and methods - Paper work in office Filling functions - essentials of good filling systems - Central vs. Departmental Filling classification - Methods of filling Old and Modern - Micro filing - Indexing Types.

UNIT-IV

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V

Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Make the students understand the range of responsibilities and skills required by the office manager	K2
CO 2	Enable the students apply various approaches when dealing with the management of tasks, teams and individuals	K4
CO 3	Make the students apply techniques to plan and manage workload effectively and achieve objectives	K4
CO 4	Make the students apply assertive communication and problem-solving skills.	K2
CO 5	Gain knowledge on the role of office supervisor	K4

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	R.S.N.Pillai & Bhagwathi. V	Office Management	S.Chand, New Delhi.
2.	Arora S.P	Office Management	Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Balachandiran.V & Chandrasekaran	Office Management	Vijay Nicole imprints Private Limited, Chennai

Mapping of course outcomes with POs and PSOs

	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
22U02MBE3A	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.	To 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 Introduction to computer**

Introduction to computer- characteristics of computer- history of computer- computer generation - hardware - software- system software and application software.

UNIT – II MS - word

MS - word processing: starting MS word- ms word environment - working with word documents.

UNIT – III Ms excel

Ms excel -ms excel sheet-ms excel environment - working with excel workbook - worksheet- formulas and functions - inserting charts - printing in excel - free worksheet(ms excel)- ms power point - starting ms power point -ms power point environment- working with power point
- working with different views - designing , presentation & printing in power point.

UNIT – IV Information system in global Business

The role of Information system in business- concept of MIS- components of MIS – Role of Managers, Business and Technology Trends- Management & Decision Levels- Foundation of information Technology- MIS Advantages- Managerial Challenges of information Technology.

UNIT – V Electronic commerce

Electronic commerce - types -advantages and disadvantages - electronic data interchange (EDI) working of EDI- EDI benefits & limitation - future of EDI - FEDI- smart card - smart card application.

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 BOOKS

S.NO AUTHORS

TITLE PUBLISHERS

1. Anathishehasaayee Computer Application in Business and Management Margam Publication.
2. Leon & Leon Computer Applications in Business Vjay Nicholes imprint pvt.ltd- Chennai.

REFERENCE BOOKS:

S.NO AUTHORS

TITLE PUBLISHERS

1. R.K.Taxali, Pc Software for Windows Made Simple Tata Mcgraw Hill publications – India 2010
2. Hebert Schildt Windows 2000 Programming from the ground up Tata McGraw Edition 2000
3. Comadex Computer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.

E- MATERIALS

www.ggu.ac.in

www.ddegjust.ac.in

www.scribd.com

Mapping of course outcomes with POs and PSOs

	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 V****LOGISTICS MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE3A	LOGISTICS MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the concept of logistics management.
2	To know the concept of supply chain, transportation and logistical packaging.
3	To know the government policies and regulations about logistics management.
4	To knowledge on supply chain management.
5.	To know the design for distribution channels and logistical packaging.

Course units**UNIT-I LOGISTICS**

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

UNIT-II SUPPLY CHAIN

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

UNIT-III TRANSPORTATION

Transportation - infrastructure - freight management - transportation net work - route planning - containerization.

UNIT-IV LOGISTICAL PACKAGING

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

UNIT-V: GOVERNMENT POLICIES AND REGULATIONS

Government policies and regulations - Motor Vehicles Act, carriage by Air, Sea, multi-modal transportation. Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the concept of logistics management.	K2
CO 2	Know the concept of supply chain, transportation and logistical packaging.	K4
CO 3	Know the government policies and regulations about logistics management.	K4
CO 4	Knowledge on supply chain management.	K2
CO 5	Know the design for distribution channels and logistical packaging.	K4

Text Book:

1. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.

Reference Books:

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
3. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
4. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.


Mapping of course outcomes with POs and PSOs

	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



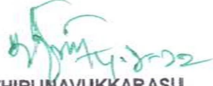
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General)

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
22U02SBE3	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 Production Process.

UNIT IVADVERTISING CAMPAIGN

Advertising Campaign - Campaign Planning – Media Planning.

UNIT V: SALES PROMOTION

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

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 and PSOs

	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 V****ENTREPRENEURIAL DEVELOPMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02SBE4	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 understand the characteristics of small entrepreneurs.

Course units**UNIT I: ENTREPRENEURSHIP**

Entrepreneur – Meaning & Definition - Entrepreneurship – Women Entrepreneurship – Problems faced by Women Entrepreneur - Rural Entrepreneurship.

UNIT II OPPORTUNITY ANALYSIS

Opportunity Analysis – Meaning – Characteristics- Identification and Analysis of Business Opportunities.

UNIT III SMALL SCALE AND SMALL ENTREPRENEURS

Small Enterprises: Definitions, Characteristics, Scope and Types – Problems of Small Entrepreneurs - - Project Identification and Selection – Project Formulation – Project Appraisal.

UNIT IV INSTITUTIONAL FINANCE AND ENTREPRENEURSHIP

Institutional Finance to Entrepreneurs – IDBI – ICICI – IFCI – SIDBI – DICs – KVIC- NABARD.

UNIT V: ACCOUNTING FOR SMALL ENTERPRISES

Meaning of Accounting for Enterprises – need for accounting, meaning, objectives – Elements.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.	K2
CO 2	Identify significant changes and trends which create new business opportunities.	K4
CO 3	Analyse the environment for potential business opportunities.	K4
CO 4	Acquire conceptual exposure on converting ideas to an	K2

	entrepreneurial firms.	
CO 5	Understand the characteristics of small entrepreneurs.	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.
3. Chand & Sons, 7th Revised Edition- 2017.
4. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
5. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House,2007.
6. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.
7. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.
9. Barringer Bruce R., Ireland R. Duane, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.

Mapping of course outcomes with POs and PSOs

	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****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 and PSOs

	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****ACCOUNTING FOR MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M13	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 various methods of capital budget.
5.	To know the marginal costing.

Course units**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 STATEMENT

Fund flow statement – Meaning of Fund flow statement –Preparation of Schedule of changes in working capital – Calculation of Funds from operation – Preparation of Fund flow statement – Sources and applications.

UNIT III CASH FLOW STATEMENT

Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Calculation of Cash from operation – Preparation of Cash flow statement – Sources and applications. Preparation of cash flow statement as per AS- 3.

UNIT IV BUDGET AND BUDGETARY CONTROL

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

UNIT V: MARGINAL COSTING

Marginal costing – Meaning – Uses of Marginal Costing - Calculation of Profit Volume Ratio - Break even analysis – Break Even Point – Managerial applications – Calculation of Margin of safety – Profit planning.

Theory: 20% Problem: 80%

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. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi.
2. Management accounting by Sharma and Guptha, 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 and PSOs

	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 XIV****Semester VI****AUDITING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M14	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.): Sultan Chand & Sons.
6. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

Mapping of course outcomes with POs and PSOs

	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 XV****Semester VI****FINANCIAL MARKETS AND SERVICES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02M15	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.
3	To know the procedure for making transactions in the financial markets.
4	To understand the dynamics of Financial Security of people.
5.	To learn the meaning and importance of developments in the financial services in Indian and global.

Course Units:**UNIT I: CONCEPT AND MEANING OF MONEY MARKET**

Money Market: Meaning – Components – Types (call money market - treasury bills market - commercial bills market - 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 - Structure of Indian Financial System - Types – 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

Leasing: Concept – Merits and Demerits – Types – Indian leasing Scenario.

Hire purchase: meaning - features - Hire Purchase Vs Credit sales - Hire Purchase Vs Leasing.

UNIT – V: MERCHANT BANKING & FACTORING

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

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the nature of financial markets in India.	K2
CO 2	Gain an insight on the nature of financial markets.	K4
CO 3	Know the procedure for making transactions in the financial markets.	K4
CO 4	Understand the dynamics of Financial Security of people.	K2
CO 5	Learn the meaning and importance of developments in the financial services in Indian and global.	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.

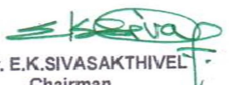
Mapping of course outcomes with POs and PSOs

	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 IV****Semester VI****SERVICES MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE4A	SERVICES MARKETING		5	-		-	5	5	25	75	100

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

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	Understand the nature of financial markets in India.	K2
CO 2	Gain an insight on the nature of financial markets.	K4
CO 3	Know the procedure for making transactions in the financial markets.	K4
CO 4	Understand the dynamics of Financial Security of people.	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 and PSOs

	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 IV****Semester VI****E - COMMERCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
22U02MBE4B	E - COMMERCE		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to gain basic knowledge of Electronic commerce.
2	To enable the students to gain essential knowledge on security aspect of e-commerce
3	To know the knowledge on different types of e-commerce.
4	To gain the knowledge on different e-payment system.
5.	To enable the essential knowledge on mobile commerce and cyber crimes and law.

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	Understand the nature of financial markets in India.	K2
CO 2	Gain an insight on the nature of financial markets.	K4
CO 3	Know the procedure for making transactions in the financial markets.	K4
CO 4	Understand the dynamics of Financial Security of people.	K2
CO 5	Learn the meaning and importance of developments in the financial services in Indian and global.	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 and PSOs


	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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