

GOVERNMENT COLLEGE FOR WOMEN (A), KUMBAKONAM.

B.Com – 2021-2022

Department : COMMERCE

Programme Code : UCCO

PROGRAMME OUTCOMES:

PO 1: Students will prove themselves in different professional exams like C.A., C.S, CMA, MPSC, UPSC as well as other courses.

PO 2: Students can apply knowledge of business concepts and functions in an integrated manner.

PO 3: Becomes familiar with business regulatory framework.

PO 4: Develops entrepreneurial ability.

PO 5: Promotes the ability to work as individual as well as in team.

PROGRAMME SPECIFIC OUTCOMES:

PS 1: The students will acquire the knowledge, skill in different areas such as accounting, communication, decision making, innovations and problem solving in day to day business activities.

PS 2: Students will gain thorough knowledge of Finance, Auditing, Taxation, Accounting and Management.

PS 3: Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and in other business supporting services.

PS 4: Develops the skills of various techniques used in business.

PS 5: Develop thorough knowledge of accounting of an organization.

GOVERNMENT COLLEGE FOR WOMEN (A), KUMBAKONAM.

(Curriculum – B.Com ., Commerce – 2021-2022)

Department : COMMERCE

Programme Code : UCCO

SEMESTER - I

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
I	LC	U211T1	Tamil	6	3	3	25	75	100
II	ELC	U211E1	English	6	3	3	25	75	100
III	CC - I	U21COC101	Financial Accounting	6	6	3	25	75	100
III	CC - II	U21COC102	Business Communication	5	4	3	25	75	100
III	AC – I	U21CO1A1	Business Economics	5	3	3	25	75	100
IV	AEC	U211VE	Value education	2	2	3	25	75	100
Total				30	21				600

SEMESTER - II

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
I	LC	U212T2	Tamil	6	3	3	25	75	100
II	ELC	U212E2	English	6	3	3	25	75	100
III	CC – III	U21COC203	Business Accounting	6	6	3	25	75	100
III	AC - II	U21CO2A2	Business Statistics	5	3	3	25	75	100
III	AC – III	U21CO2A3	Marketing Management	5	3	3	25	75	100
IV	AEC	U212ES	Environmental studies	2	2	3	25	75	100
	NMC		Language proficiency for employability - Effective english	2	2		25	75	100
Total				32	22				700

SEMESTER - III

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
I	LC	U213T3	Tamil	6	3	3	25	75	100
II	ELC	U213E3	English	6	3	3	25	75	100
III	CC – IV	U21COC304	Partnership Accounting	6	6	3	25	75	100
III	CC – V	U21COC305	Banking Theory Law & Practice	5	4	3	25	75	100
III	AC– IV	U21CO3A4	Business Law	5	3	3	25	75	100
IV	NMEC - I	U21CO3NME1:1	Accounting Practices	2	2	3	25	75	100
		U21CO3NME1:2	Banking Practices						
Total				30	21				600
	SSC- I	U213SS1	Mathematics Aptitude for Recruitment Board Examinations	-	2	2	-	100	100

SEMESTER - IV

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
I	LC	U214T4	Tamil	6	3	3	25	75	100
II	ELC	U214E4	English	6	3	3	25	75	100
III	CC – VI	U21COC406	Cost Accounting	6	6	3	25	75	100
III	AC – V	U21CO4A5	Company Law	4	3	3	25	75	100
III	AC – VI	U21CO4A6	Business Management	4	3	3	25	75	100
IV	NMEC - II	U21CO4NME2:1	Entrepreneurial Development	2	2	3	25	75	100
		U21CO4NME2:2	Marketing Practices						
IV	SEC - I	U214COSE1	Soft Skills for career development - Practical	2	2	3	25	75	100
	SSC - II	U214SS2	Social study for Competitive Examinations	2	2	-	-	100	100
	NMC	Naan muthalvan course	Digital skills for Employability - Micro soft	2	2		25	75	100
Total				32	24				800

SEMESTER - V

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
III	CC - VII	U21COC507	Financial Management	6	5	3	25	75	100
III	CC- VIII	U21COC508	Corporate Accounting	6	4	3	25	75	100
III	CC – IX	U21COC509	Auditing	5	4	3	25	75	100
III	CC - X	U21COC510	Computer Application in Business	5	4	3	25	75	100
III	MBEC - I	U21CO5MBE1:1	Services Marketing	4	4	3	25	75	100
		U21CO5MBE1:2	Investment Management						
		U21CO5MBE1:3	Insurance and risk Management						
IV	SEC- II	U215COSE2	Forms used in business - Practical	2	2	3	25	75	100
IV	SEC- III	U215COSE3	Goods and Service Tax Act – Theory	2	2	3	25	75	100
Total				30	25				700

SEMESTER - VI

Part	Course type	Course Code	Title of the Course	Hrs/Week	Credits	Exam Hrs	Marks		
							CIA	ESE	Total
III	CC – XI	U21COC611	Management Accounting	6	6	3	25	75	100
III	CC – XII	U21COC612	Income Tax Theory Law and Practice	6	6	3	25	75	100
III	CC – XIII	U21COC613	Entrepreneurial Development	6	6	3	25	75	100
III	MBEC - II	U21CO6MBE2:1	Business Environment	6	6	3	25	75	100
		U21CO6MBE2:2	International Trade						
		U21CO6MBE2:3	Customer Relation Management						
III	MBEC- III	U21CO6MBE3:1	Financial Services	5	5	3	25	75	100
		U21CO6MBE3:2	Human Resource Management						
		U21CO6MBE3:3	Retail Marketing						
V		U21EA	Extension Activities	-	1	-	-	-	-
V	AEC	U216GS	Gender studies	1	1	3	25	75	100
Total				30	31				600

**Course Structure Abstract for
B.Com., Programme 2021-2022 onwards**

Part	Course	Total No of Papers	Hours	Credit	Mark
I	Language Course (LC)	4	24	12	400
II	English Language Course (ELC)	4	24	12	400
III	Core Course (CC)	13	74	67	1500
III	Allied Course (AC)	6	28	18	600
III	Major Based Elective Course (MBEC)	3	15	15	300
IV	Non Major Elective Course (NMEC)	2	4	4	200
IV	Skill Enhancement Course (SEC)	3	6	6	300
IV	Ability Enhancement Course (AEC)	Value Education	1	2	100
IV		Environmental Studies	1	2	100
V		Gender Studies	1	1	100
V	Extension Activities	-	-	1	-
Total			180	140	4000
Extra Credit Courses					
	Self Study Course – (SSC)	2		4	200
Total		40		144	4200

B.Com
Admitted from the academic year 2021-2022 onwards)
SEMESTER - I

Core Course I-U21COC101

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL ACCOUNTING

OBJECTIVE:

To help the students to acquire knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

UNIT-I

Preparation of Trial Balance, Trading A/C, Profit & Loss A/c, and Balance sheet of Sole Trading Concerns – Rectification of errors.

UNIT-II

Depreciation – Methods of providing depreciation – fixed instalment method – reducing balance method – annuity method – provisions and reserves. Bank Reconciliation Statement.

UNIT-III

Single Entry – Statement of affairs method - Conversion method.

UNIT-IV

Average due date - Bills of Exchange.

UNIT-V

Accounts of Non – trading concerns: Receipts and Payments and Income & Expenditure A/C - Balance Sheet

Text book Recommended:

1. Financial accounting – Reddy & Murthy, Margham publications, 2011

Reference books

1. Financial Accounting – SP Jain & Narang, Kalyani Publishers.
2. Advanced Accountancy by Arulanandam – Himalaya Publications.

Theory and problems shall strictly be in the ratio of 20:80

		unit with multiple choice	from each unit	unit
Unit 1	Theory	4 questions	-	-
	Problem	-	2 questions	1 questions
Unit 2	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit 3	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit 4	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit 5	Theory	4 questions	-	
	Problem	-	2 questions	1 questions

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Prepare final accounts of their business
CO 2	Prepare accounts of non-trading organisation.
CO 3	Prepare accounting in single entry system and able to convert single entry to double entry system
CO 4	Prepare Bank Reconciliation statement
CO 5	Calculate average due date and record transactions related to Bills of Exchange.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	✓		✓				✓	✓	✓	✓
CO 2	✓		✓					✓	✓	✓
CO 3	✓		✓							
CO 4	✓		✓					✓	✓	
CO 5	✓							✓	✓	✓

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER -I

Core Course II-U21COC102

SEC A- 4 qns from each	SEC B- 1(a&b) qn	SEC C-1 qn from each
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Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS COMMUNICATION

OBJECTIVE:

To develop the necessary communication skill required for a business situation among the students.

UNIT-I

Communication – Introduction – Objectives – Characteristics – Need – Barriers - Importance of commercial correspondence - Functions of commercial correspondence – Appearance of Business Letter- Qualities of a Good Business letter-Format of Business Letter.

UNIT-II

Trade enquiry - Replies, offers and quotations – Status Enquiries. Orders – Execution - Cancellation.

UNIT-III

Complaints and their Adjustments - Circular letters - Collection letters.

UNIT-IV

Application for Situation - Banking correspondence- Export and Import Trade correspondence.

UNIT-V

Electronic communication: Internet – World Wide Web - E mail – Voice Mail – SMS – Whatsapp - Video Conferencing – Interactive Voice response system (IVRS).

Text Book Recommended:

1. Modern Commercial Correspondence by R.S.N Pillai & Bagavathi - Sultan chand & sons.

Reference books:

1. Business communication by Rajandra pal and Korla Halli-sultan chand & sons.
2. Effective business English and correspondence by M.S. Ramesh and Pattenshetty-S. Chand & company.
3. Business correspondence and report writing by Sharma and Krishna mohan-TMH

	unit with multiple choice		
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Build affinity with the customers and increase sales.
CO 2	Knowledge and skill in business related communication.
CO 3	Develop the skills required for preparing business correspondence.
CO 4	Develop and delivering effective presentation.
CO 5	Improves effective communication in business.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓	✓							
CO 2					✓	✓	✓			
CO 3						✓				
CO 4					✓				✓	
CO 5							✓			

B.Com

(Admitted from the academic year 2021-2022 onwards)

SEMESTER - I

Allied Course I-U21CO1A1

SEC A-4 qns from each	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS ECONOMICS

OBJECTIVE:

To make the students learn the aspects of economics and use the analytical tools of economic theory in solving business problems.

UNIT –I

Business Economics – meaning – definition – scope and nature - Micro economics – Importance and Demerits, Macro economics – Importance and Demerits, Types of economic system – central problems of all economies – resource allocation.

UNIT –II

Demand analysis – demand schedule - law of demand – determinants –types of demand – inverse relationship between price and demand – exceptions to law of demand - elasticity of demand – indifference curves – characteristics – practical uses of indifference curve – marginal rate of substitution – production function – production function with one and more variables – economies of large scale production.

UNIT –III

Supply – Supply Schedule – Law of Supply – Supply Curve – Elasticity of Supply – Cost and Revenue – Break Even Analysis – usefulness of Break even analysis - Fixed Cost – Variable Cost – Total Cost – Marginal and Average Cost – Long Run and Short Run Curves – Average and Marginal Revenue.

UNIT –IV

Market Structure – types - Equilibrium of Firm - short run and long run under perfect competition — equilibrium of an industry - Pricing under Perfect Competition and Monopoly – pricing under imperfect Competition – Monopolistic competition, Duopoly, Oligopoly.

UNIT –V

National Income – Definition – National Product- National Income and National Expenditure – National Income Accounts – Concepts – Computation of National Income – Methods – Difficulties of computation of National Income – Factors determining National Income – Per Capita Income – National Income and Economic Welfare.

Text Book Recommended:

1. Business Economics by S.Sankaran - Margham publications

Reference books

1. Business Economics – R.K.Lekhi, Kalyani Publishers.
2. Business Economics by K.P.M. Sundaram – Sultan Chand.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Develop economic way of thinking to deal with practical business challenges.
CO 2	Understand the impact of price elasticity on demand.
CO 3	Understand how micro economics affect the business strategy of companies.
CO 4	Survive in various market competitions through price determination strategy.
CO5	Assess the impact of government economic policies, especially monetary policy on the business climate.

Mapping of outcomes:

	PO 1	PO 3	PO 4	PO 5	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓						
CO 2						✓			✓	
CO 3		✓		✓		✓				
CO 4				✓					✓	
CO 5	✓					✓				

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER - II

Core Course III-U21COC203

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

BUSINESS ACCOUNTING

Objective:

To help the students to prepare different kinds of accounts for different nature of concerns.

UNIT-I

Branch – meaning – types - goods invoiced at cost, invoice price, stock & debtors system-Departmental accounts – meaning – need – advantages - departmental trading and P&L account.

UNIT-II

Hire purchase – definition – features - calculation of interest - default & repossession.- Installment System.

UNIT-III

Consignment and Joint Venture accounting.

UNIT-IV

Royalty accounts – meaning – accounting treatment – sub lease.

UNIT-V

Insurance claims for loss of stock only - insolvency of individuals - statements of affairs deficiency account.

Text Book Recommended:

1. Advance Accountancy by T.S.Reddy and Murthy, Margham Publications.

Reference books:

1. Advanced Accountancy by R.L.Gupta and Radhaswamy, Sultan Chand & Sons.

2. Advanced Accountancy by Jain and Narang, Kalyani Publishers.

Theory and problems shall be in the ratio of 20:80

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	4 questions	-	-
	Problem	-	2 questions	1 question
Unit 2	Theory	4 questions	-	
	Problem	-	2 questions	1 question
Unit 3	Theory	4 questions	-	
	Problem	-	2 questions	1 question
Unit 4	Theory	4 questions	-	
	Problem	-	2 questions	1 question
Unit 5	Theory	4 questions	-	
	Problem	-	2 questions	1 question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understand the concept of branch accounts.
CO 2	Prepare hire purchase accounts.
CO 3	Understand the concept of Consignment and Joint Ventures.
CO 4	Understand the procedure of preparing royalty accounts.
CO5	Gain the knowledge about Insurance claims.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓		✓					✓		✓
CO 2	✓		✓					✓		
CO 3	✓		✓							✓
CO 4	✓		✓		✓					✓
CO 5	✓		✓		✓			✓		✓

B.Com

(Admitted from the academic year 2021-2022 onwards)

SEMESTER - II

Allied Course II-U21CO2A2

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS STATISTICS

OBJECTIVE:

To provide basic knowledge about the statistical techniques among the students.

UNIT –I

Statistics: Introduction – measures of Central Tendency –Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean.

UNIT –II

Measures of Dispersion – Range – Quartiles – Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of variation.

UNIT –III

Measurement of Skewness: Karl Pearson & Bowley’s methods – correlation – Karl Pearson - Spearman’s Rank correlation (simple ranks only) – co-efficient of concurrent deviation.

UNIT –IV

Regression analysis – simple regression – equations – X on Y – Y on X. Time series analysis – components – fitting a straight line by method of least square – moving average.

UNIT –V

Index numbers – weighted and unweighted – price index numbers – test in index numbers – time and factor reversal test – cost of living index number – aggregate method – family budget method.

Text Book Recommended:

1. Statistical methods by S.P. Gupta – Sultan Chand & Sons, 2018
2. Business Statistics by R.S.N. Pillai and Bagavathi S. Chand publishers.

Reference books:

1. Business Statistics by P.A. Navaneetham ,Jai Publications – Trichy

Theory and problems shall strictly be in the ratio of 20:80

		SEC A- 4 qns from each unit with multiple choice	SEC 1(a&b) from each unit	B- qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	4 questions	-		---
	Problem		2 questions	1 question	
Unit 2	Theory	4 questions	-		
	Problem		2 questions	1 question	
Unit 3	Theory	4 questions	-		
	Problem		2 questions	1 question	
Unit 4	Theory	4 questions	-		
	Problem		2 questions	1 question	
Unit 5	Theory	4 questions	-		
	Problem		2 questions	1 question	

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Utilise statistical, graphical and algebraic techniques wherever relevant.
CO 2	Identify and solve problems in business with help of statistical tools.
CO 3	Develop the ability to deal with numerical and quantitative issues in business.
CO 4	Outline the future data based on previously observed data especially in business.
CO 5	Show the relation between two economic variables like income and expenditure.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1								✓	✓	
CO 2						✓			✓	
CO 3						✓				
CO 4						✓			✓	
CO 5			✓						✓	

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - II

Allied Course III-U21CO2A3

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	3
Total Marks	:	100	Exam Hrs	:	3

MARKETING MANAGEMENT**OBJECTIVE:**

To provide basic knowledge of concepts, principles tools and techniques of marketing.

UNIT-I

Marketing Definition – Evolution of marketing concept - Features of Marketing — Marketing Functions. Market Segmentation.'

UNIT-II

Buyer Behaviour: Determinants of Consumer buying behaviour – Product – Product Classification-Product Policy - Product mix: Factors Influencing Product Mix – Major Product Mix Strategies – Product life cycle – New Product Development – Product Diversification – Elimination.

UNIT-III

Price – Objectives – Factors determining pricing –Procedure for Price Determination – Pricing Policy- Kinds of Pricing

UNIT-IV

Promotion - Channels of distribution – Kinds of Middlemen – Services Rendered by Wholesalers – Services of the Retailers - Forms of Promotion: Sales Promotion – Personal Selling – publicity – Public Relation – Advertising Media – Advantages & Disadvantages.

UNIT-V

Modern Marketing: E marketing: Meaning – Business Models Associated with E-Marketing – Websites Associated with E-Marketing Benefits - Limitations of E-Marketing – Scope of E-Marketing- Limitation – Green Marketing – Digital Marketing – Online marketing.

FIELD VISIT: To a trading company to know the sales promotion methods.

Text Book Recommended:

1. Marketing management by R.S.N Pillai & Baghavathi, S.Chand Publications, 2017

Reference books:

1. Marketing Dr.J.Jayasankar, Margham Publications

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to:

CO 1	Understanding of the marketing concept.
CO 2	Identify the challenges associated with creating a successful new product.
CO 3	Understand the primary factors to be considered in pricing.
CO 4	Understand the channels of distribution and why organizations use them.
CO 5	Describe the stages of consumer buying process, consumer awareness and protection.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓								
CO 2				✓		✓				
CO 3				✓					✓	
CO 4							✓		✓	
CO 5			✓						✓	

B.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - III

Core Course IV-U21COC304

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

PARTNERSHIP ACCOUNTING**OBJECTIVE:**

To help the students to prepare the accounts in a partnership firm.

UNIT-I

Definition of Partnership – Partnership Deed: Rules applicable in the absence of partnership deed ; adjustments in accounts – Interest on capital – Interest on drawings; capital accounts of partners – fixed capital method, fluctuating capital method; Final accounts of partnership.

UNIT-II

Admission : Adjustments in profit sharing ratio – Adjustment of Goodwill, Methods of valuation of Goodwill – Adjustments of Capital – Revaluation of Assets and Liabilities – Preparation of Balance Sheet.

UNIT-III

Retirement, retirement cum admission and Death of a partner – Join Life Policy.

UNIT-IV

Dissolution of firm-piecemeal distribution- proportionate capital method- insolvency of partner/partners – Garner Vs Murray.

UNIT-V

Sale of partnership firm to a limited company.

Text Book Recommended:

1.Advance Accountancy by T.S.Reddy and Murthy, Margham Publications.

Reference books:

1.Advanced Accountancy by R.L.Gupta and Radhaswamy, Sultan Chand & Sons.

2.Advanced Accountancy by Jain and Narang, Kalyani Publishers.

Theory and problems shall be in the ratio of 20:80

Unit 1	Theory	4 questions	-	---
	Problem		2 questions	1 question
Unit 2	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 3	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 4	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 5	Theory	4 questions	-	
	Problem		2 questions	1 question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understand about partnership, rules and adjustment of partners capital accounts.
CO 2	Know the adjustments to be followed at the time of Admission.
CO 3	Prepare the accounts at the time of Retirement.
CO 4	Gain knowledge about dissolution and apply the rule of Garner Vs Murray.
CO 5	Understand the procedures of sale of firm to a company.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1				✓		✓				
CO 2			✓			✓				
CO 3						✓				
CO 4								✓		
CO 5				✓				✓		✓

		SEC A- 4 qns from each unit with multiple choice	SEC B- 1(a&b) qn from each unit	SEC C-1 qn from each unit
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B.Com
(Admitted from the academic year 2021-2022 onwards)
SEMESTER - III
Core Course V-U21COC305

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BANKING THEORY LAW AND PRACTICE

OBJECTIVE:

To gain knowledge about banks and its activities.

UNIT –I

Commercial Banks – meaning, definition, functions, classifications and credit creation. Central Banking: functions – RBI – functions – Relationship of banker and customer – general relationship – special relationship

UNIT –II

Types of Bank Accounts – fixed deposits – savings deposit accounts – current accounts – recurring deposit accounts – new deposit savings schemes – opening and closing of accounts – types of customers – individuals including minor, illiterate persons – married women – lunatics – joint stock companies – trust.

UNIT –III

Negotiable Instruments act – Types of negotiable instruments - Definition of a cheque – Distinction between Cheque and Bill of Exchange – Features of a cheque – types of cheque – Loss of cheque in transit - crossing – Kinds of crossing – Endorsement – Meaning – Kinds of endorsement.

UNIT –IV

E-banking – Electronic delivery channels – Facets of E-Banking – Advantages of E-Banking – Constraints in E-Banking – Various activities under E-Banking.

UNIT –V

Recent Trends in Banking Sectors – Mobile Banking – Features – Advantages – Drawbacks – EFT(Electronic Fund Transfer) – Real Time Gross Settlement (RTGS) System – Advantages.

Text Book Recommended:

1. Banking Theory, Law & Practice E. Gordon and N. Natarajan – Himalaya Publication. Company, New Delhi.

Reference books:

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand
2. Banking Theory, Law & Practice – S.M. Sundaram, Sri. Meenakshi Publications, Karaikudi.
3. Banking Theory, Law & Practice: B.Santhanam, Margham Publications

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Define theoretical structure of banking.
CO 2	Explain the function of commercial banks.
CO 3	Describe banker and customer relationship.
CO 4	Make use of modern banking services like e-banking.
CO5	Understand the procedure of mobile banking.

Mapping of Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓				✓				
CO 2		✓						✓		
CO 3							✓		✓	
CO 4									✓	
CO 5	✓		✓					✓		

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SEMESTER - III

Allied Course IV-U21CO3A4

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credits	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS LAWS

OBJECTIVE:

To enable the students gain knowledge about mercantile law and its importance.

UNIT-I

Indian contract act- Introduction- Definition and sources of mercantile law – Nature and Kinds of contracts- Offer and acceptance- consideration - Capacity of Parties – Free consent – Legality of object – Void Agreements – Contingent contracts.

UNIT-II

Performance of contract- Discharge of contract- Remedies for Breach of contracts- Quasi contracts.

UNIT-III

Indemnity and Guarantee- Bailment and pledge- Law of Agency – Creation – Types of Agency.

UNIT –IV

Sale of Goods Act – conditions and warranties – passing of property in goods – performance of contract of sale - rights of unpaid seller.

UNIT-V

New Partnership 2013 Act.

Text Book Recommended:

1. Business Law by N.D. Kapoor- Sultan Chand & Sons.

Reference books:

1. Business Laws by Jayasankar – Margham Publications.
2. Mercantile Law by R.S.N. Pillai and Bagavathi. S. Chand & Co.
3. Mercantile Law with Industrial Law by S.P. Iyengar and V.K. Goyal&co.

Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Make an understanding of legal environment of business.
CO 2	Apply basic legal knowledge of business transactions.
CO 3	Communicate effectively using legal and business usage terms.
CO 4	Identify contract remedies.
CO 5	Explain the concept of sale of goods act.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓	✓							
CO 2		✓		✓						
CO 3		✓		✓		✓				
CO 4		✓					✓			
CO 5	✓		✓	✓						

SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER - III
NON MAJOR ELECTIVE COURSE – I –U21CO3NME1:1

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

ACCOUNTING PRACTICES

OBJECTIVE:

To educate the students the basic accounting skills, apply same for their future career in business.

UNIT-I

Definition of Accounting - objectives – advantages – Types of accounts- Golden Rules of Accounting.

UNIT-II

Double Entry system – Golden Rules of Accounting - Advantages and disadvantages - Journal.

UNIT-III

Subsidiary Books - Purchase Book – Purchase returns Book - sales Book - Sales returns Book.

UNIT-IV

Ledger- meaning - Balancing of accounts - Trial Balance – Objectives – Limitations - Preparation of Trial balance.

UNIT-V

Final Accounts of Sole Trader –Trading Account – Profit and Loss Account- Balance Sheet (with adjustments of closing stock, depreciation, outstanding and accrued items).

Text Book Recommended:

1. Financial Accounting- Dr. Reddy & Murthy, Margham Publications, Chennai.

Reference Book:

1. Advanced Accountancy- Arulanandham, Himalaya publications.
2. Advanced accounting- S.P. Jain& K.L. Narang, Kalyani publishers.

Theory and problems shall strictly be in the ratio of 25:75

Unit 1	2 Theory Question
Unit 2	2 Problem Questions
Unit 3	2 Problem Questions
Unit 4	2 Problem Questions
Unit 5	2 Problem Questions

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understands the different types of accounts and its treatment.
CO 2	Acquires the knowledge of recording and accounting the transactions of business.
CO 3	Identifies and analyse different subsidiary books.
CO 4	Develops the basic skills like recording, maintaining and presenting the financial facts.
CO5	Prepare the final accounts of their business.

SEC A - 15 marks one questions from each unit with alternative choice

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SEMESTER - III
NON MAJOR ELECTIVE COURSE – I –U21CO3NME1:2

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

Unit 3	2 Theory Questions
Unit 4	2 Theory Questions
Unit 5	2 Theory Questions

BANKING PRACTICES

OBJECTIVE:

To gain knowledge about banks and its activities.

UNIT –I

Commercial Banks – meaning –definition- functions- Relationship of Banker and Customer – general relationship – special relationship

UNIT –II

Types of customers – individuals including minor- illiterate persons – married women – lunatics – joint stock companies - trust.

UNIT –III

Types of Bank Accounts – fixed deposits – savings deposit accounts – current accounts – recurring deposit accounts – new deposit savings schemes – opening and closing of accounts.

UNIT –IV

Negotiable Instruments act – Types of negotiable instruments - Definition of a cheque – Features of a cheque – types of cheque – Crossing – Kinds of crossing – Endorsement – Meaning – Kinds of endorsement.

UNIT –V

E-banking – Facets of E-Banking – Advantages of E-Banking – Constraints in E-Banking – Electronic Delivery Channels – Electronic Cheque – Advantages – Smart Card – Mobile banking.

Text Book Recommended:

1. Banking Theory, Law & Practice E. Gordon and N. Natarajan – Himalaya Publication. Company, New Delhi.

Reference books:

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand
2.. Banking Theory, Law & Practice: B.Santhanam, Margham Publications

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Explain the function of commercial banks.
CO 2	Describe banker and customer relationship.
CO 3	Know the procedure of opening and closing of accounts
CO 4	Understand the various kinds of Cheque and Endorsement.
CO5	Make use of modern banking services.

	SEC A - 15 marks one questions from each unit with alternative choice
Unit 1	2 Theory Questions
Unit 2	2 Theory Questions

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SEMESTER – IV
Core Course VI-U21COC406

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

COST ACCOUNTING

OBJECTIVE:

To know the uses, methods and importance of cost accounting.

UNIT-I

Definition, scope and nature of cost accounting - cost concept - classification - objectives and advantages - financial accounting vs. cost accounting - cost sheets (excluding tenders and quotations).

UNIT-II

Materials control – Meaning – objectives - levels of stock – Bin Card - perpetual inventory, ABC Analysis, EOQ - stores ledger- Pricing of material issues, FIFO, LIFO, simple average and weighted average.

UNIT-III

Labour cost - methods of remuneration and incentive schemes- Taylor's, Merrick's, Halsey and Rowan plan - Labour turnover - types, causes, remedies.

UNIT-IV

Overheads - classification, allocation, apportionment - primary and secondary distribution - repeated distribution method - simultaneous equation method - Machine hour rate.

UNIT-V

Job Costing - Contract costing (simple problems) - Process costing (excluding inter process and equivalent production)-Batch Costing.

INDUSTRIAL VISIT: To visit any manufacturing company

Text Book Recommended:

1. Cost Accounting by Reddy & Murthy, Margham Publications.

Reference books:

1. Cost Accounting by Jain & Narang- Kalyani publishers.

2. Cost Accounting by Ramachandran & Srinivasan, Sriram Publications, Trichy.

Theory and problems shall strictly be in the ratio of 25:75

Unit 1	Theory	4 questions	1 question	---
	Problem		1 question	1 question
Unit 2	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 3	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 4	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 5	Theory	4 questions	-	
	Problem		2 questions	1 question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Explain the concept of cost, costing and cost accounting.
CO 2	Apply the various material control techniques.
CO 3	Compute the labour cost and the rate of labour turnover.
CO 4	Allocate the overheads to various departments in various systems and compute the machine hour rate.
CO 5	Compute the job, process and batch cost.

Mapping of outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓				✓		✓		
CO 2					✓				✓	✓
CO 3	✓									
CO 4				✓				✓		
CO 5									✓	✓

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - IV

Allied Course V-U21CO4A5

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credit	:	3
Total Marks	:	100	Exam Hrs	:	3

COMPANY LAW

OBJECTIVE:

To help learners understand the concept of company law and secretarial practice.

UNIT-I

Company – Definition – kinds – incorporation - Memorandum of Association - alteration of Memorandum - Ultra vires- Difference between public and private company.

UNIT-II

Articles of Association – contents – alteration - Doctrine of constructive notice - indoor Management – Articles of association vs. Memorandum of association - Prospectus – contents - misstatement in prospectus –concept of dematerialization in public offer.

UNIT-III

Kinds of share capital – certificate of shares – voting rights – sweat shares – issue and redemption of preference shares – transfer and transmission of securities – power of limited company to alter its share capital – further issue of share capital – issue of bonus shares

UNIT-IV

Appointment of Directors – DIN- Disqualification – Number of Directorship – Duties – Resignation, Removal – Board Meetings – Powers.

UNIT-V

Company meetings – Annual general meeting – extraordinary general meeting – notice of meeting –quorum – proxies – voting rights – Resolutions – ordinary and special – special notice – Winding up of Companies - Winding up of a company by Tribunal – Voluntary Winding Up.

Text Book Recommended:

1. Company law and Secretarial Practice-N.D. Kapoor, Sultan Chand&co.

Reference Book:

1. Company Secretarial Practice-Shukla & Gulshan , S.Chand&co.
2. Company Secretarial Practice-Tandon, Sultan Chand &co.
3. Company Secretarial Practice-P.K.Ghosh-S.Chand&Son.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Summarise basic concept of company law.
CO 2	Explain the registration process for public and private companies.
CO 3	Demonstrate the procedure of issue of shares, share certificate.
CO 4	Know directors' appointment and removal, powers and authorities.
CO 5	Conduct effectively and efficiently runs a meeting.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓		✓							
CO 2			✓	✓						
CO 3			✓							
CO 4										
CO 5			✓		✓					

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SEMESTER – IV

Allied Course –VI-U21CO4A6

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credit	:	3
Total Marks	:	100	Exam Hrs	:	3

BUSINESS MANAGEMENT

OBJECTIVE:

To enable the students to get knowledge about the principles, functions and techniques of business management.

UNIT-I

Management-Definition, Nature and Process – Functions – Management - A Science or an art –levels of Management- Contribution of Henry Fayol, F.W Taylor, Peter F Drucker, Elton Mayo – MBE.

UNIT-II

Planning - Meaning, Purpose, Steps - Types of plan- Advantage and Limitations - Decision making – Types – Steps involved in Decision making.

UNIT-III

Organization- Importance, Principles, Types of organization – Line, Staff and Line & Staff Organisation-Departmentation - Basis of Departmentation - Delegation – Elements – Problems - Centralization and Decentralization.

UNIT-IV

Leadership – importance – traits - theories of leadership. Motivation – nature – importance - Theories of motivation –Maslow’s Theory – Herzberg’s Theory.

UNIT-V

Co-ordination – Meaning – Definition – Nature – Types of co-ordination – Techniques - Co-ordination Vs Control - Controlling - Meaning and Importance, Steps in Controlling - Characteristics of an ideal control system – Techniques of control..

Text Book Recommended:

1. Principles of Management by P.C. Tirupathy and P.N.Reddy, TMH Publications.

Reference books:

- Principles of Management by Jayasankar – Margham Publications.
- Business Management by Sharma- Kalyani publishers.
- Business Management by Dr. C.B.Gupta - Sultan Chand & Sons.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Describe the principle of management and functions of management.
CO 2	Explain the planning purpose and decision making techniques.
CO 3	Understand the organisational structure and departmentation.
CO 4	Gain the leadership qualities.
CO 5	Determine the coordination and controlling techniques.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓						
CO 2						✓				
CO 3			✓		✓					
CO 4					✓					
CO 5									✓	

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SEMESTER - IV
Non- Major Elective Course II -U21CO4NME2:1

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE:

To provides basic knowledge of procedures and legal requirement to set up a new business.

UNIT-I

Introduction – Meaning – Definition – Characteristics - Challenges faced by Entrepreneur.

UNIT-II

Information to be known by an Entrepreneur – Necessary Documents and Government Incentives for new business.

UNIT-III

Seven Loan Schemes available for Women Entrepreneur – Women Entrepreneur Association of Tamilnadu (WEAT) - Registration

UNIT-IV

Entrepreneurial Guidance for starting a new business.

UNIT-V

Institutional assistants to entrepreneurs- DIC – TIIC – SIDCO – TANSIDCO – SIPCOT

Link for Study Material: [http:// ta.wikipedia.org/wiki/tholilemunaivur](http://ta.wikipedia.org/wiki/tholilemunaivur).

	SEC A - 15 marks	one questions from each unit with alternative choice
Unit 1	2	Questions
Unit 2	2	Questions
Unit 3	2	Questions
Unit 4	2	Questions
Unit 5	2	Questions

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER - IV
Non- Major Elective Course II-U21CO4NME2:2

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

Unit 3	2 Questions
Unit 4	2 Questions
Unit 5	2 Questions

MARKETING PRACTICES

OBJECTIVE:

To provides basic knowledge of concepts, tools and techniques of marketing.

UNIT-I

Meaning and definition of marketing - classification of market- functions of marketing- classification of market segmentation.

UNIT-II

Product – product life cycle – new product development – reason for failure – its remedies.

UNIT-III

Pricing – objectives - types of prices - Factors affecting prices.

UNIT-IV

Channels of distribution – Types - Factors determining selections of a channel – services rendered by wholesaler and retailer.

UNIT-V

Promotion - forms – advertising - merits and demerits.

Text Book Recommended:

1. Marketing – Jayasankar – Margham publications.

Reference Books:

1. Modern marketing by Rajan Nair, Sultan chand & sons.
2. Modern Marketing-R.S.N. Pillai and Baghavathi- S. Chand & sons.

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Learn the basic concept of marketing.
CO 2	Understand the complexities involved in marketing activities relating to product development.
CO 3	Develop pricing strategies that take into account perceived value competitive pressure and objectives.
CO 4	Develop the strategies for efficient distribution of product and services.
CO 5	Apply the knowledge and concepts necessary to understand challenges and issues relating to promotional activities.

	SEC A - 15 marks	one questions from each unit with alternative choice
Unit 1		2 Questions
Unit 2		2 Questions

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SEMESTER - IV

Skill Enhancement Course I-U214COSE1

Internal Marks	:	40	Instruction hrs	:	2
External Marks	:	60	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

SOFT SKILLS FOR CAREER DEVELOPMENT -PRACTICAL

OBJECTIVE:

To impart communication skills among the students.

List of Practicals.

1. Reading an article from journals/ magazine/text books
2. Listening an audio , listening a lecture, seminar and workshop
3. Mock interview
4. Group Discussion
5. Role Playing

Note: Practical only

There will be 5 questions. Out of which 3 should be answered.

Maximum marks	3 x 15 =	45
viva voce	=	5
practical note book	=	10
Total	=	60

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(Admitted from the academic year 2021-2022 onwards)
SEMESTER - V
Core Course VII-U21COC507

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL MANAGEMENT

OBJECTIVE:

To educate the students about the financial management concept and sources, procurement and management of fund.

UNIT-I

Financial management- Meaning- Object- Scope- functions of finance manager - financial planning- meaning and scope – Time value of Money, Present value of Money – Annuity. Cost of capital- meaning- components- cost of debt- cost of preference shares- cost of equity- cost of retained earnings- weighted average cost of capital.

UNIT-II

Capital structure- meaning- features- factors determining capital structure- EPS - EBIT- relationship- indifference point of EBIT- Theories of capital structure- Net income approach - Net operating income approach - MM approach - Traditional approach.

UNIT-III

Leverage - Meaning, significance and types - Operating leverage, financial leverage combined leverage - dividend policy – Theories - Relationship with value of firms - Stock dividend - Stable dividend.

UNIT-IV

Working capital management - Meaning – Concept of Working Capital – Significance – Determination of Working Capital Requirements – Forecasting of Working Capital.

UNIT-V

Capital budgeting - Importance - Appraisal methods - Payback period - ARR method - Discounted Cash flow - Net present value - Profitability Index - Internal Rate of Return.

Text Book Recommended:

1. Financial management – R.K. Sharma & Shashi K. Gupta- Kalyani publishers.

Reference Books:

1. Financial Management by A. Murthy, Margham publications.

2. Elements of financial management by S.N. Maheswari- Sultan Chand & sons.

Theory and problems shall strictly be in the ratio of 25:75

		SEC A- 4 qns from each unit with multiple Choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	Theory	2 questions	2 questions	-
	Problem	2 questions	-	1 question
Unit 2	Theory	4 questions	-	-
	Problem	-	2 questions	1 question
Unit 3	Theory	2 questions	-	-
	Problem	2 questions	2 questions	1 question
Unit 4	Theory	4 questions	-	-
	Problem	-	2 question	1 question
Unit 5	Theory	2 questions	-	-
	Problem	2 questions	2 questions	1 question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Analyse the financial management concept and calculate time value of money and cost of capital.
CO 2	Take financial decision based on capital structure theories.
CO 3	Calculate different leverages and determine suitable dividend policy.
CO 4	Estimate the working capital requirement of a business.
CO 5	Compare the business proposals and take decisions using capital budgeting.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓							✓	
CO 2				✓	✓		✓		✓	
CO 3		✓				✓		✓		
CO 4									✓	
CO 5						✓			✓	

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - V

Core Course VIII-U21COC508

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

CORPORATE ACCOUNTING

OBJECTIVE:

To impart skills in understanding of provisions in company accounts.

UNIT-I

Company accounts - Provisions regarding issues of shares - at par, at premium and at discount - forfeiture and re-issue of shares.

UNIT-II

Issue and redemption of debentures - Various kinds of debentures - at par, at discount, at premium - redemption of debentures - redemption of preference shares.

UNIT-III

Final accounts of companies.

UNIT-IV

Amalgamation, absorption and reconstruction, internal reconstruction (excluding inter company holdings Purchase consideration - Nature of Purchase, Nature of Merger.

UNIT-V

Holding companies accounts - Consolidation of balance sheet (excluding chain holding) - Liquidation of companies - statement of affairs - liquidator's final statement

Text Book Recommended:

1. Corporate Accounting by Reddy, T.S. & Murthy A., Margham Publications, Chennai.

Reference Books:

1. Gupta, R.L. & Radhaswamy, M., Advance Accounting, Vol. II, Sultan Chand & sons., New Delhi,.

2. Jain, S.P. & Narang, K.L., Advanced Accounting Vol. II, Kalyani Pub, Ludhiana,.

3. Arulanandam & Raman., Advanced Accountancy Himalaya Publishing House Pvt. Ltd., New Delhi,

Theory and problems shall strictly be in the ratio of 20:80

		with multiple choice	unit	unit
Unit 1	Theory	4 questions	-	-
	Problem		2 questions	1 question
Unit 2	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 3	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 4	Theory	4 questions	-	
	Problem		2 questions	1 question
Unit 5	Theory	4 questions	-	
	Problem		2 questions	1 question

Course Outcomes:

On completion of the course the students will be able to:

CO 1	Apply various methods to issue shares.
CO 2	Apply the accounting procedures for redemption of shares and debentures.
CO 3	Prepare final accounts of companies.
CO 4	Know the procedures for amalgamation, absorption and reconstruction of the companies.
CO 5	Prepare holding company accounts and gain an idea about liquidation of companies.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓					✓	✓		✓
CO 2								✓		✓
CO 3					✓			✓		✓
CO 4		✓			✓		✓	✓		✓
CO 5								✓		✓

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SEMESTER - V

Core Course IX-U21COC509

SEC A- 4 qns from each unit	SEC B-1(a&b) qn from each	SEC C-1 qn from each
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Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

AUDITING

OBJECTIVE:

To impart knowledge about the principles and techniques in auditing and their applications.

UNIT-I

Auditing – definition – Objectives – Functions - Advantages and Limitation – Classification of audit – Qualities of an Auditor - Difference between Auditing and Accounting.

UNIT-II

Audit programme -Audit Note – Working Papers - Procedure of audit- Consideration before commencement of new audit.

UNIT-III

Internal control - Internal check regarding wages, sales, purchase, cash receipts, cash payments - Internal Audit- Vouching –Vouching of trading transactions .

UNIT-IV

Audit of Limited companies - Appointment, qualification, rights, duties and liabilities of company auditors.

UNIT-V

Investigation – Difference between Auditing and Investigation - Audit Reports - Professional ethics – Misconduct - Auditing in an EDP environment.

Text Book Recommended:

1. Practical Auditing B.N.Tandon S.Sudharsanam S.Sundharabahu, S.Chand Publication 2014

Reference Books:

1. Auditing Principles and Practices by Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, Kalyani Publication, 2014.
2. Auditing by Dinkar Pagare- Sultan Chand & Sons.

FIELD VISIT: Visiting an Auditor's office

Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understand generally accepted auditing principles and process of auditing.
CO 2	Understand generally accepted auditing standards and the professional and ethical responsibilities of the independent public accountant.
CO 3	Demonstrate knowledge of collection of audit evidence and preparation of audit work papers and report.
CO 4	Explain the fundamental concept of auditing.
CO 5	Understand the internal audit process and can work in such situation.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓					✓	✓		
CO 2	✓				✓		✓			✓
CO 3	✓						✓			
CO 4								✓		
CO 5	✓				✓					

SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER - V
Core Course X-U21COC510

Internal Marks : 25 Instruction hrs (T-3hrs, P-2hrs) : 5
 External Marks (T:45 P:30) : 75 Credit (T-2hrs P-2hrs) : 4
 Total Marks :100 Exam Hrs : 3

COMPUTER APPLICATIONS IN BUSINESS

OBJECTIVE:

To make the students learn the application of computers in accounting.

UNIT-I

Meaning of computer - Characteristics of computer – computer network – features – advantages - LAN – WAN - Intranet – extranet – internet.

UNIT-II

Introduction to Ms-word - Starting ms-word - Creating word document - creating business letters using wizards - Editing word documents - Inserting objects - Formatting documents - Spelling and Grammar check - Word count - Thesaurus, Autocorrect - Working with tables - Saving, opening and closing documents - Mail merge.

UNIT-III

Introduction to spread sheets - spread sheet programmes and applications- Ms Excel and its features - Building worksheets - Entering data in work sheets, editing and formatting worksheets - creating and formatting different types of charts - Application of financial and statistical functions - Opening, Saving and closing work books.

UNIT-IV

Fundamentals of computerized accounting - computerized Accounting Vs. Manual Accounting - Architecture and customization of Tally - Features of Tally - Configuration of Tally - Tally Screens and menu's - Creating of company - Creating of groups - Editing and deleting groups - creation of ledgers - Editing and deleting of ledgers - Introduction to vouchers - vouchers entry - Payment voucher - Receipt voucher - Sales voucher - Purchase vouchers - Contra voucher - Journal voucher - Editing and deleting voucher.

UNIT-V

Day books- Trial balance - Profit and Loss account - Balance sheet - Ratio analysis - Cash flow statement - fund flow statement - Cost center report - Inventory report - Bank reconciliation statement.

Text Book:

1. Computer applications in business by Srinivasa Vallaban, Sultan & Chand.
2. E-commerce E-business, Dr. C.S. Rayudu, Himalaya Publishing House, 2004.

Reference books:

1. Ms Office 2000 by Sanjay Saxena.
2. Tally 7.2 by A.K. Nadhani & K.K. Nadhani.
3. Computer applications in business by R.Parameshwaran.

Theory exam question paper pattern: (45 marks)

	SEC A(6x2=12)	SEC B(3x4=12)	SEC-C(3x7=21)
Unit 1	1 Theory	2 Theory	2 Theory
Unit 2	1 Theory	2 Theory	2 Theory
Unit 3	1 Theory	2 Theory	1 Theory
Unit 4	1 Theory	-	-
Unit 5	2 Theory	-	-

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Create word document with tables, images, hyperlinks and watermarks.
CO 2	Create worksheets, organize data and create charts in excel.
CO 3	Work in a computerized accounting environment.
CO 4	Choose data entry operator, System operator in various concerns.
CO 5	Handle accounting software.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓								
CO 2			✓					✓		
CO 3								✓		
CO 4									✓	
CO 5									✓	

Computer application in business accounting – practical

List of practicals:

Ms-word (unit-2)

1. Creating business letters.
2. Creating an application for the job with bio-data.
3. Creating circular letter with mail merge options.
4. Creating a table by using the split and merge option.

Ms-Excel (unit-3)

1. Creating worksheet like mark sheet, pay slip, PF contribution list, etc.,
2. Creating charts
3. Creating a list for the Enclosures.
4. Filtering the data using Auto filter custom Filters using comparison operations.

Accounting Package (Unit-4& 5)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from trial balance given with any 0 adjustments.

Practical exam question paper pattern & Mark allotment

Maximum marks: 30

Time for practical exam:2 hours

Two questions carrying 10 marks each. Both are to be answered.

1. (a) one problem in ms-word (or)
(b) one problem in ms-excel
2. (a) One problem in accounting package (or)
(b) One problem in accounting package

Maximum marks	-	2x10 = 20
Viva Voce exam	-	5
Practical note book	-	5
Total	-	30

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SEMESTER - V
Major Based Elective Course I (Option A)-U21CO5MBE1:1

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credits	:	4
Total Marks	:	100	Exams Hrs	:	3

SERVICES MARKETING (Option A)

OBJECTIVE :

To give students broad understanding of services marketing and provide in depth knowledge about service delivery, success and failure of services marketing.

UNIT I

Introduction to service marketing – meaning, definition, component - characteristics and classification of services- significance – words and believes – differences.

UNIT II

Service marketing mix - meaning, definition - characteristics– product, price, promotion, place, people, physical evidence & processes.

UNIT III

Pricing of service – meaning of price, objectives of pricing - characteristics of service price - factors affecting prices – approaches to pricing services – customer knowledge of service prices.

UNIT IV

Service promotion – market communication – service communication – advertising – sales promotion - personal selling - direct marketing - People in service market mix - service personnel – role of frontline employees

UNIT V

Service failure – recovery and customer retention - Marketing of services: bank, insurance, health, tourism and hotel.

Text Book Recommended:

1. Services Marketing, Dr.L.Natarajan, Margham Publications

Reference Books:

1. Services Marketing, S.M. Jha, Himalaya Publishing House
2. Services Marketing and Management, Dr. B.Balaji,S.Chand

Unit 1	4 Questions	2 Theory	1 Theory
Unit 2	4 Questions	2 Theory	1 Theory
Unit 3	4 Questions	2 Theory	1 Theory
Unit 4	4 Questions	2 Theory	1 Theory
Unit 5	4 Questions	2 Theory	1 Theory

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Explain the characteristic of Service Marketing.
CO 2	Summarize the marketing mix.
CO 3	Define the pricing of service marketing.
CO 4	Describe the service promotion in business.
CO 5	Analyse the service failure, recovery and customer retention.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓	✓	✓				
CO 2			✓	✓					✓	
CO 3			✓	✓						
CO 4		✓		✓						
CO 5			✓							

SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER - V
Major Based Elective Course I (Option B)-U21CO5MBE1:2

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credits	:	4
Total Marks	:	100	Exams Hrs	:	3

INVESTMENT MANAGEMENT (Option B)

OBJECTIVE:

To provide knowledge of investment management and to develop skill for investment analysis.

UNIT I

Investment – Objectives of Investment – Classification of Investment – Investment and speculation – Investment and Gambling – Investment Process – Factors favourable for investment.

UNIT II

Risk – Meaning – Causes – Classification – Risk measurement – methods - Return on Investment – Factors determining the return on Investment – traditional vs modern approach.

UNIT III

Investment alternatives – Investor classification – Corporate Bonds – features – types – Preference shares – types – Equity shares – features – Derivatives – classification.

UNIT IV

Portfolio management – Definition – Process – Factors contributing to portfolio management – Principles of portfolio management.- SEBI guidelines for investor protection.

UNIT V

Industrial securities market – New Issue market – Relationship between Primary market and secondary market – Functions of New issue market – Methods of floating new issue – players in NIM – problems of NIM.

TEXT BOOK RECOMMENDED:

- Investment Management by Preethi Singh, Himalaya Publishing house, New Delhi.

Reference Books

- Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill Education Private Limited.

- Investment Management by V.K. Bhalla, S.Chand.
- Investment Management by V.A. Avadhani, Himalaya Publishing House New Delhi

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Find the process of investment activities.
CO 2	Explain the factors determining the return on investment.
CO 3	Select various avenues of investment`
CO 4	Analyse the portfolio management.
CO 5	List the functions of security market.

Mapping of outcomes:

	PO 1	PO 2	PO3	PO4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1							✓			
CO 2			✓	✓						
CO 3				✓			✓			
CO 4						✓		✓	✓	
CO 5		✓						✓		

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SEMESTER - V

Major based Elective Course (option C)-U21CO5MBE1:3

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	: 3
Total Marks	:	100	Exam Hrs	: 3

INSURANCE AND RISK MANAGEMENT-(Option C)

OBJECTIVE:

To make the students understand various principles, provisions of insurance and its basic concepts.

UNIT I

Insurance – functions – nature – principles – kinds – types of insurance organization – role and importance of insurance – individual – business – society.

UNIT II

Insurance contract – general contract – insurable interest – utmost good faith – principles of indemnity –different types of insurance contract - Nature of life insurance contract.

UNIT III

Marine insurance – subject matter – documents – elements – Fire insurance – causes – prevention of loss – fire insurance contract – elements – kinds of policies – policy conditions – implied and expressed.

UNIT IV

Transport and motor insurance – progress – challenges – kinds of policies – procedure – Health insurance – prospects.

UNIT V

Risk management – need and objectives – principles – types of risks – association of risk management – risk management in life insurance and general insurance.

UNIT VI

Link: 1. [https://www.societyinsurance.com/case studies](https://www.societyinsurance.com/case-studies).
2. www.icmrindia.org.

Textbook Recommended:

1. Insurance principles and Practices, M.N. Mishra & S.B. Mishra, S. Chand Publications, New Delhi.

Reference Books:

1. Principles of Insurance and risk management, Alka Mittal & SL Gupta, Sultan Chand & Sons, New Delhi.
2. Elements of insurance – Dr. A. Murthy, Margham Publications, Chennai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Discuss the role of insurance in economic development.
CO 2	Explain the nature of life insurance contracts.
CO 3	Analyse the opportunities in various types of insurance contracts.
CO 4	Explain the various kinds of policies and procedures.
CO 5	Familiarize with various types of general insurance.

Mapping of outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓								
CO 2		✓		✓						
CO 3						✓				
CO 4						✓				✓
CO 5		✓				✓				

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SEMESTER - V

Skill Enhancement Course II-U215COSE2

Internal Marks	:	40	Instruction hrs	:	2
External Marks(Practical):	:	60	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

There will be 5 questions from each units carrying 15 marks. Out of which 3 should be answered.

Maximum marks	3 x 15 =	45
viva voce	=	5
practical note book	=	10
Total	=	60

FORMS USED IN BUSINESS-PRACTICAL

OBJECTIVES:

To educate the students how to fill up the different types of forms in business and how to apply for necessary documents through online.

Unit-I

Banking forms- Filling up of application for new bank account-Individual – Joint account- Deposit Forms – Withdrawal Forms – Cheque – Application for Demand Draft.

Unit- II

Application for loans in Banks-Personal loan-Educational Loans- Housing Loans. Application for Cheque Book and Credit Cards- Form filling for RTGS-NEFT.

Unit-III

Gate pass preparations- Invoice- Quotations – Purchase orders-credit note formats- debit note formats- Tax Invoice.

Unit-IV

Online application for PAN card- change or corrections in PAN card. Online application for Aadhar Card and its corrections.

Unit –V

Getting E-Pay Slip, Online application for IT Forms, Online purchase and cancellation of an order.

Practical 60 marks

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SEMESTER - V

Skill Enhancement Course III-U215COSE3

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

GOODS AND SERVICES TAX ACT

OBJECTIVE

To impart students with knowledge about GST and its features and to give an insight on the taxes influencing a corporate entity particularly GST system.

UNIT I

TAXATION AND GST: Characteristics of Tax - Canons of Taxation - Direct Taxes Vs. Indirect Taxes - Constitutional Background of Goods and Services Tax(GST) Act - Origin of GST in India - Differences between GST and other earlier Indirect taxes - Changes made by GST in Central Excises, Customs and CST Acts - Legislative Background of GST Act, 2017.

UNIT II

LEVY AND COLLECTION OF GST: Meaning and Features of GST - Taxable Event - Types of GST – CGST, SGST/UTGST, IGST - Benefits of GST - Persons Liable to pay GST - Rates of GST - Supply of goods / services - Composite and mixed supply - Exempted Supplies - Goods exempted under GST.

UNIT III

PLACE AND TIME OF SUPPLY: Domestic Supply of Goods/Services – International Supply of Goods /Services - Time of supply of Goods / Services - GST Council – Its powers and functions.

UNIT IV

INPUT TAX CREDIT (ITC) and VALUATION UNDER GST: Meaning and types of Input Tax Credit - Conditions for taking Input Tax Credit -Restrictions in ITC - Apportionment of credit - Blocked Credit - Credit in Special Circumstances - Input Tax Credit on Taxable supplies - Input Tax Credit on exempted supplies - Input service distribution - Valuation of taxable supply of goods /services - Offences and Penalties under GST Act.

UNIT V

PROCEDURES UNDER GST ACT, 2017: Registrations under GST – Documents required - Amendment of Registration - Cancellation of Registration - Payment of GST - Various types of Returns - Invoice, Bills of Supply and E Bills - Procedure for filing return - Refund of GST – Appeals.

Text Books Recommended:

1) Goods And Services Taxes :GhousiaKhatom, Naveen KumarCM, Venkatesh S.N. Himalaya Publishing House, 2017

Reference Books:

1) GST Ready reckoner V.S.DATEY Taxmann Publications, July 2017

2) DinkarPagare: Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, New Delhi.

3) GST – The Essentials of Goods and Services Tax , Himalaya Publishing House, 2017, Dr. Thomas Joseph Thoomkuzhy, Dr. Jaya Jacob M, Ms. Chinnu Mariam Chacko.

	SEC A - 15 marks one questions from each unit with alternative choice
Unit 1	2 Questions
Unit 2	2 Questions
Unit 3	2 Questions
Unit 4	2 Questions
Unit 5	2 Questions

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SEMESTER - VI
Core Course XI-U21COC611

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

MANAGEMENT ACCOUNTING

OBJECTIVE:

To educate the students about the importance of management accounting and uses of different tools of management.

UNIT-I

Definition – Nature – scope – objectives – merits – limitations - Differences between management accounting & financial accounting – Difference between Cost and Management Accounting - Financial statement analysis - Comparative statement - Common size statement - Trend percentage .

UNIT-II

Cash flow statement as per Accounting Standard 3 - Ratio analysis- Calculation of ratios - construction of balance sheet from ratios.

UNIT-III

Marginal costing - CVP analysis - Break Even Analysis - Managerial applications: Key Factor and Limiting Factor, Make or Buy decision, Sales mix and product mix.

UNIT-IV

Budget and budgetary control - Sales, purchase, production, raw materials cost, Cash and flexible budgets

UNIT-V

Standard costing - Variance analysis -material,labour and overhead variance .

Text Book Recommended:

1. Management accounting by T.S. Reddy& Hariprasad Reddy, Margham Publications.

Reference books:

1. Management accounting by Sharma and Shashi Gupta, Kalyani publishers.
2. Management accounting by S.N. Maheswari- Sultan Chand & Sons.

Theory and problems shall strictly be in the ratio of 20: 80

			unit	
Unit 1	Theory	4 questions	1 question	-
	Problem	-	1 question	1 questions
Unit 2	Theory	2 questions	-	
	Problem	2 questions	2 questions	1 questions
Unit 3	Theory	2 questions	-	
	Problem	2 questions	2 questions	1 questions
Unit 4	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit 5	Theory	4 questions	-	
	Problem	-	2 questions	1 questions

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Explain the concept and technique of management accounting and preparation of financial statements.
CO 2	Calculate ratios and construct balance sheet using ratios.
CO 3	Determine the marginal cost concept and apply in the business decision.
CO 4	Prepare different types of budget.
CO 5	Analyse the material, labour and overhead variances using standard cost techniques.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1									✓	
CO 2						✓		✓		
CO 3						✓			✓	
CO 4		✓								
CO 5								✓		

SEC A- 4 qns from each unit with multiple choice	SEC 1(a&b) from	B- qn each	SEC C-1 qn from each unit
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SEMESTER - VI

Core Course XII-U21COC612

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

INCOME TAX THEORY LAW AND PRACTICE**OBJECTIVE:**

To provide basic knowledge of income tax act and able to compute the taxable income of individual assessee under different heads of income.

UNIT-I

Basic concepts – Definitions - Assessment year, financial year, assessee, person, income, total income, capital and revenue - Residential status and tax incidence - incomes exempt from income tax.

UNIT-II

Computation of income under the head salaries - salary, allowance, perquisites and their valuation - Deductions from salary.

UNIT-III

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 -Deduction allowed from income from house property.

UNIT-IV

Computation of income from business or profession (excluding depreciation) - Deductions.

UNIT-V

Income from capital gains – Basis of charge - short term and long term capital gains – Computation - indexed cost of acquisition and improvement – exemptions - Income from other sources - Deductions allowed.

(QUESTIONS SHALL RELATE TO PROVISIONS APPLICABLE TO LATEST ASSESSMENT YEAR ONLY)

FIELD VISIT: To visit any auditor office to know the procedure of filing of returns.

Text book Recommended:

1. Income tax-T.S.Reddy and Hariprasad Reddy, Margham Publications.

Reference books:

1. Income tax law and practice-Gaur & Narang- Kalyani publishers.

Theory and problems shall strictly be in the ratio of 25:75

Unit I	Theory	4 questions	1 question	---
	Problem	-	1 question	1 questions
Unit II	Theory	4 questions	-	
	Problem	-	2 question	1 questions
Unit III	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit IV	Theory	4 questions	-	
	Problem	-	2 questions	1 questions
Unit V	Theory	4 questions	-	
	Problem	-	2 questions	1 questions

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Introduces the basic concepts of income tax regarding residential status and exempted incomes.
CO 2	Apply the different provisions relating to determination of taxable income from salary.
CO 3	Calculate income from house property.
CO 4	Calculate the business or professional income.
CO 5	Have expertise to compute the taxable income from other sources.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	✓						✓	✓		
CO 2	✓							✓		
CO 3							✓			
CO 4				✓				✓		
CO 5							✓			

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SEMESTER - VI

Core Course XIII-U21C0C613

		SEC A- 4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE:

To motivate the students to carry out entrepreneurial activities.

UNIT-I

Entrepreneur-meaning – Definition – characteristics – functions - Role of entrepreneurs in the economic development - classification of entrepreneurs - factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurs – concept – functions – problems - steps taken by Government - Rural entrepreneurship – need – problems - developing rural entrepreneurship - Women self-help groups.

UNIT-III

Project identification and selection - project formulation - project appraisal – financing of enterprise. .

UNIT-IV

Small enterprises - definition, characteristics - Relationship between small scale industry and large scale industry – problems - benefits of SSI.

UNIT-V

EDP - need for EDP – objectives - courses and curriculum - phases - Institutional finance to entrepreneurs – IDBI, IFCI - institutional support to entrepreneurs - DICs, NSIC, TCOs.

Text book Recommended:

1. Entrepreneurial Development-S.S.Khanka-Sultan Chand & Sons.

Reference books:

1. Entrepreneurial development-Renu Arora& SK Sood, Kalyani Publishers.
2. Entrepreneurial development-Vasanth Desai.

INDUSTRIAL VISIT : To an entrepreneurship firm nearby.

	with multiple choice		
Unit I	4 Questions	2 Questions	1 Question
Unit II	4 Questions	2 Questions	1 Question
Unit III	4 Questions	2 Questions	1 Question
Unit IV	4 Questions	2 Questions	1 Question
Unit V	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understand the skills required for organizing and carrying out entrepreneurship activities.
CO 2	Explore entrepreneurial leadership and management styles.
CO 3	Apply the systematic process to select and screen a business idea.
CO 4	Select the best institutions financing and supporting entrepreneurs.
CO 5	Identify entrepreneurship as a viable, lucrative and preferred career.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1				✓						
CO 2						✓				
CO 3				✓		✓				
CO 4		✓		✓						
CO 5				✓						

	SEC A-4 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit

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SEMESTER - VI
Major Based Elective Course II (Option A)-U21CO6MBE2:1

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

BUSINESS ENVIRONMENT (Option A)

OBJECTIVE:

To develop in depth knowledge of business environment and corporate social responsibilities of business.

UNIT-I

Business – Characteristics – Objectives – Business Environment – Nature – Importance – Classification –Internal Vs External Environment- Interaction between Economic and Non Economic Environment.

UNIT-II

Environmental Scanning – Objectives – Sources – Process – Techniques – Need and Importance – Social Responsibilities of Business – Arguments for and against CSR – CSR towards various Stakeholders – Social Audit – Features – Objectives and Benefits – Business Ethics – Features and Importance.

UNIT-III

Social and Cultural Environment – Society – Elements – Concepts –features – Elements - Cultures – Concepts – Economic Environment – Impact on business – Economic Systems – Features – Merits and Demerits.

UNIT-IV

Political Environment – Impact on Business – Responsibility of Government – Role of Government in Business`.

UNIT-V

Legal Environment – Important legal regulation influencing Business – Technological Environment - Nature – Advantages and Disadvantages of Technology – Impact on Business – Factors influencing Choice of Technology – Technology and Society.

Text book Recommended:

1. Business Environment by Dr.C.D.Balaji – Margham Publications.
2. Business Environment by R.Joshi & S.Kapoor, Kalyani Publications.

Reference books:

1. Business Environment by Francis Cherunillam - Himalaya Publications

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Describe about business environment
CO 2	Understand the financial system and role in economic development.
CO 3	Analyse the factors affecting to start the business
CO 4	Understand the business ethics.
CO 5	Describe the social responsibilities of business man.

Mapping of outcomes:

	PO1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓								
CO 2		✓				✓	✓			
CO 3				✓						
CO 4				✓						
CO 5				✓						

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SEMESTER - IV

Major Based Elective Course II (Option B) -U21CO6MBE2:2

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

INTERNATIONAL TRADE

OBJECTIVE :

To make the students understand the fundamental concepts of international trade.

UNIT I

International Trade – Definition – Features – Difference between Internal and International Trade – Theories of International trade – Comparative Cost theory: Hecksher - Ohlin’s Theory of International Trade .

UNIT II

Trade policy: Free trade vs. protection – arguments for and against free trade- Protection – arguments for and against protection- tariff – types – effects. Export procedure – Export finance – EXIM - ECGC

UNIT III

Balance of trade - balance of payments – components – structure - concepts – Disequilibrium - kinds, causes and measures for correction.

UNIT IV

Foreign exchange – meaning – problems of foreign exchange – methods of foreign payments – foreign exchange market – functions – Rate of exchange – Foreign exchange control – direct methods – indirect methods.

UNIT V

International institutions and trade agreements -IBRD- IDA – ADB – IFC - WTO – TRIMs & TRIPs.

Text book Recommended:

1. International Trade – Dr.S.Sankaran – Margham Publications

Reference books:

1. International Trade and Export Management – C.Francis Cherunilam – Himalaya Publications
2. Foreign Exchange – C. Jeevanandam – Sultan Chan & Sons

	each unit with multiple choice		
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Gain broad knowledge on global business.
CO 2	Know the regulations in foreign trade.
CO 3	Identifying the basic difference between inter region and international trade.
CO 4	Understand patterns of international trade.
CO 5	Understand the importance of maintaining equilibrium in the balance of payments.

Mapping of outcomes:

	PO1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓								
CO 2		✓	✓							
CO 3		✓						✓		
CO 4				✓				✓		
CO 5			✓							

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SEMESTER - VI

Major Based Elective Course II (Option C) U21CO6MBE2:3

SEC A-4 qns from	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

CUSTOMER RELATION MANAGEMENT (Option C)

OBJECTIVE:

To facilitate the students to understand the Concepts and Principles of CRM.

UNIT-I

Introduction – CRM Emerging Concepts – Need for CRM – CRM Applications – Principles of Customer Relation – Customer loyalty and optimizing customer relationships- Relationship building Strategies – Building Customer Relationship – Management by Customer Retention – Stages Retention – Sequences in Retention Process.

UNIT-II

CRM Process: Introduction and Objectives – CRM Cycle – Assessment Phases – Planning Phase – Executive Phase – Modules in CRM – 4's of CRM Process.

UNIT-III

CRM Architecture – Analytical CRM – Managing and Sharing Customer Data – Customer Information Data Bases – Ethics and Legalities of Data Base – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis(MBA) – Click Stream Analysis – Personalization and Elaborative Filtering.

UNIT-IV

CRM Implementation – Choosing the right CRM Solution – Framework for implementing CRM – A Step-by-Process – Five Phases of CRM Project.

UNIT-V

Development of Customization – Beta Test and Data Import – Train and Retain – Roll out and System Hand-Off – Support – System Optimization and Follow-Up – Client / Server CRM Model; Uses of CRM in Call Centre using Computer Telephony Integration (CTI) – CIT functionality.

UNIT-VI – Case Studies

Link: 1. <https://images.app.goo.gl/9f2UnKwxqYGNcYe36>.

2. <https://www.icmrindia.org/casestudies/Management.asp?area=Customer%20Relationship%20Management>.

Text Book Recommended:

1. Mohammed, H. Peeru and A.Sagadevan(2004) CUSTOMER RELATIONSHIP MANAGEMENT, Vikas Publishing House, Delhi.

Reference Books:

1. Alok Kumar Rai, CUSTOMER RELATIONSHIP MANAGEMENT CONCEPTS & CASES, Prentice Hall of India Pvt Ltd, New Delhi.2011
2. S. Shanmugasundaram, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Pvt Ltd, New Delhi.2011

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Show about Concepts and Process of CRM.
CO 2	Explain the process of CRM
CO 3	Develop skills to analyse and issues related data based CRM
CO 4	Evaluate CRM Implementation Strategies.
CO 5	Understand various usage of CRM Model.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO 4	PSO 5
CO 1						✓	✓			
CO 2						✓				
CO 3				✓						
CO 4	✓			✓						
CO 5		✓								

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER - VI

Major Based Elective Course III (Option A)-U21CO6MBE3:1

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credits	:	5
Total Marks	:	100	Exams Hrs	:	3

FINANCIAL SERVICES (Optional A)

OBJECTIVE:

To make the students understand the fundamental concepts and major financial services in India.

UNIT-I

Financial services – meaning – features – importance – scope – causes for financial innovation - financial product and services - innovative financial - instruments - challenges facing the financial service sector - Merchant banking – origin - services of merchant banks - problems of merchant bankers - scope of merchant banking in India.

UNIT-II

Hire purchase – features - hire purchase vs. leasing – Leasing – concept - steps involved in leasing - types of leasing – advantages – disadvantages of leasing – factors influencing lease decision – problems of leasing.

UNIT-III

Venture capital – meaning – features – scope – importance – methods of venture financing. Mutual fund – meaning – classification – importance - facilities available to investors – investors rights - reasons for slow growth.

UNIT-IV

Factoring – meaning – functions - types of factoring – benefits – Forfeiting – meaning – factoring vs forfeiting – working of forfeiting – benefits – drawbacks.

UNIT-V

Credit rating – functions of credit rating - benefits & limitations - Agencies: CRISIL CARE & ICRA. Credit card – meaning – credit card holder – types of credit card – credit card vs debit card – parties to a credit card- merits and demerits of credit card.

Text book Recommended:

1. Financial Services by E.Gordon & K.Natarajan, Himalaya Publishing House.

Reference books:

1. Financial Services by B. Santhanam, Margham Publications.
2. Financial Services by Gurusamy.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Gain the knowledge about financial products and services.
CO 2	Examine and evaluate different sources of finance for a business.
CO 3	Identify the mechanism available for fulfilling financial needs of the business.
CO 4	Overcome the financial crisis with the help of factoring and forfeiting, in case they face, in their business or carrier.
CO 5	Assess the status of companies through credit rating agencies.

Mapping of outcomes:

	PO1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO5
CO 1	✓	✓					✓			
CO 2		✓		✓			✓			
CO 3		✓		✓					✓	
CO 4				✓					✓	
CO 5							✓			

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(Admitted from the academic year 2021-2022 onwards)

SEMESTER – VI

Major Based Elective Course III (Option B) -U21CO6MBE3:2

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

HUMAN RESOURCE MANAGEMENT (Option B)

OBJECTIVE:

To make the students understand the functions, process and task of human resource management

UNIT-I

Introduction to human resource management – Scope- features – functions and objectives – evolution of HRM – qualities and role of HR manager.

UNIT-II

Human resource planning- features - importance- factors influencing human resource management- pre-requisites of effective Human Resource Planning - Barriers – Process of HR Planning - Job analysis - job description -job specification- job evaluation.

UNIT-III

Recruitment – meaning – definition – internal and external source of recruitment – factors determining recruitment. Selection – definition – stage of selection process – tests – interviews.

UNIT-IV

Training and development – objective – importance of training – training process – training methods – Characteristics of good training programme- Executive Development – Techniques.

UNIT-V

Performance appraisal - meaning – definition – characteristics – objectives – benefits – methods- essential of an effective performance appraisal system.

Text Book Recommended:

1. Human Resources Management- Dr.C.D.Balaji - Margham Publications.

Reference books:

1. Human Resource Management, C.B.Gupta, Sultan Chand & Sons.

Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

Course Outcomes:

On completion of the course the students will be able to :

CO 1	Understands the basic concepts, functions and process of HRM.
CO 2	Gain knowledge regarding the effective management of human resources in organization.
CO 3	Forecast and plan human resource needs.
CO 4	Identify various HRM process such as recruitment, selection, development, performance appraisal and compensation plans and ethical behaviour.
CO 5	Apply different methods of training given to the employees in organizations.

Mapping of outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓							✓	
CO 2			✓			✓	✓			
CO 3						✓			✓	
CO 4		✓					✓			
CO 5		✓	✓		✓				✓	

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER - VI
Major Based Elective Course – II (Option c) –U21CO6MBE3:3

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

Reference books:

1. Retail marketing, Dr. L. Natarajan, Margham Publications, Chennai.

RETAIL MARKETING (Option C)

OBJECTIVE:

To develop an in depth understanding of retail marketing.

UNIT-I

Retail marketing - Functions of retailers – Characteristics of retailers – Types of retailers – Retail location – Strategies. Branding in Retailing – Brand positioning – Brand name – Brand awareness – advantage.

UNIT-II

Retail Promotion – Promotional advertising – Sales promotion, objectives and Types – Consumerism – reasons for consumerism – evaluation of legislation for consumer protection. E-tailing in India – reasons for growth – challenges to E-tailing.

UNIT-III

Supply chain management – Supply chain structure – objectives Problems – Services of wholesalers – Retail logistics.

UNIT-IV

International retailing – Meaning, Development of international retailing – Factors motivating Retailers to Internationalization, push factors, pull factors – concept of International retailing – Measuring Retail structures, Entry methods – Factors determining market entry strategy.

UNIT-V

Role of information Technology in retailing – Competitive advantages – limitations – system – Online Retailing.

UNIT-VI

Link–Case Study-<https://www.businessmanagementideas.com/case-studies/retail-management-case-study-top-3-case-studies/15749>.

2. <https://youtu.be/8XtJqMOg>

Text Book Recommended:

1. A Simple book on Retail Marketing by M. Inbalakshmi, Kalyani Publishers, Chennai.

	SEC A-4 qns from each unit with multiple choice	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Unit 1	4 Questions	2 Questions	1 Question
Unit 2	4 Questions	2 Questions	1 Question
Unit 3	4 Questions	2 Questions	1 Question
Unit 4	4 Questions	2 Questions	1 Question
Unit 5	4 Questions	2 Questions	1 Question

OUTCOMES:

On completion of the course the students will be able to :

CO 1	Demonstrate the knowledge gained about retail marketing
CO 2	Develop an in-depth knowledge of online retail marketing
CO 3	Understand recent trends in international retailing
CO 4	Identify the various back-end aspects of retail business.
CO 5	Analyse the retail strategy of a specific store or pair of stores.

Mapping of outcomes:

	PO2	PO3	PO 4	PO 5	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1				✓			✓			
CO 2				✓			✓			
CO 3		✓								✓
CO 4	✓						✓			
CO 5	✓						✓			