

**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        |
| <b>Total</b> |             |             |                        | <b>30</b> | <b>21</b> |          |       |     | <b>600</b> |

**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        |
| <b>Total</b> |             |             |                       | <b>30</b> | <b>20</b> |          |       |     | <b>600</b> |

**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                                       |           |           |          |       |     |            |
| <b>Total</b> |             |              |   | <b>30</b> | <b>21</b> |          |       |     | <b>600</b> |
|              | 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        |
| <b>Total</b> |             |              |  | <b>30</b> | <b>22</b> |          |       |     | <b>700</b> |
|              | SSC - II    | U214SS2      | Social study for Competitive Examinations      | -         | 2         | 2        | -     | 100 | 100        |

### 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        |
| <b>Total</b> |             |              |                                    | <b>30</b> | <b>25</b> |          |       |     | <b>700</b> |

### 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        |
| <b>Total</b> |             |              |                                    | <b>30</b> | <b>31</b> |          |       |     | <b>600</b> |

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

| <b>Part</b>                 | <b>Course</b>                      | <b>Total No of Papers</b> | <b>Hours</b> | <b>Credit</b> | <b>Mark</b> |
|-----------------------------|------------------------------------|---------------------------|--------------|---------------|-------------|
| 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             | -           |
| <b>Total</b>                |                                    |                           | <b>180</b>   | <b>140</b>    | <b>4000</b> |
| <b>Extra Credit Courses</b> |                                    |                           |              |               |             |
|                             | Self Study Course – (SSC)          | 2                         |              | 4             | 200         |
| <b>Total</b>                |                                    |                           | <b>40</b>    | <b>144</b>    | <b>4200</b> |

**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**

|               |                | 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 |
|---------------|----------------|--|---------------------------------|---------------------------|
| <b>Unit 1</b> | <b>Theory</b>  | 4 questions                                      | -                               | -                         |
|               | <b>Problem</b> | -  | 2 questions                     | 1 questions               |
| <b>Unit 2</b> | <b>Theory</b>  | 4 questions                                      | -                               |                           |
|               | <b>Problem</b> | -  | 2 questions                     | 1 questions               |
| <b>Unit 3</b> | <b>Theory</b>  | 4 questions                                      | -                               |                           |
|               | <b>Problem</b> | -  | 2 questions                     | 1 questions               |
| <b>Unit 4</b> | <b>Theory</b>  | 4 questions                                      | -                               |                           |
|               | <b>Problem</b> | -  | 2 questions                     | 1 questions               |
| <b>Unit 5</b> | <b>Theory</b>  | 4 questions                                      | -                               |                           |
|               | <b>Problem</b> | -  | 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 | ✓    |      |      |      |      |      |      | ✓    | ✓    | ✓     |

**B.Com**  
**(Admitted from the academic year 2021-2022 onwards)**  
**SEMESTER -I**  
**Core Course II-U21COC102**

|                |   |     |                 |   |   |
|----------------|---|-----|-----------------|---|---|
| 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

|        | 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 | 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**

|                |   |     |                 |   |   |
|----------------|---|-----|-----------------|---|---|
| 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.

|        | <b>SEC A-4 qns from each unit with multiple choice</b> | <b>SEC B-1(a&amp;b) qn from each unit</b> | <b>SEC C-1 qn from each unit</b> |
|--------|--|---|----------------------------------|
| 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 | ✓    |      |      |      |      | ✓    |      |      |      |      |



**B.Com**  
**(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:**

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

|        | <b>SEC A-4 qns from each unit with multiple choice</b> | <b>SEC B-1(a&amp;b) qn from each unit</b> | <b>SEC C-1 qn from each unit</b> |
|--------|--|---|----------------------------------|
| 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**

|        |         | SEC A- 4 qns from each unit with multiple choice | SEC 1(a&b) 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 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 |      |      |      | ✓    |      |      |      | ✓    |      | ✓    |

**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

|        | <b>SEC A-4 qns from each unit with multiple choice</b> | <b>SEC B-1(a&amp;b) qn from each unit</b> | <b>SEC C-1 qn from each unit</b> |
|--------|--|---|----------------------------------|
| 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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**(Admitted from the academic year 2021-2022 onwards)**  
**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.

|        | 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 | 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 | ✓    |      | ✓    | ✓    |      |      |      |      |      |      |

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(Admitted from the academic year 2021-2022 onwards)

**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**

|        | <b>SEC A - 15 marks one questions from each unit with alternative choice</b> |
|--------|--|
| 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.   |

**B.Com**

(Admitted from the academic year 2021-2022 onwards)

**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 |

**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

|        | <b>SEC A - 15 marks one questions from each unit with alternative choice</b> |
|--------|--|
| Unit 1 | 2 Theory Questions   |
| Unit 2 | 2 Theory Questions   |
| Unit 3 | 2 Theory Questions   |
| Unit 4 | 2 Theory Questions   |
| Unit 5 | 2 Theory Questions   |

**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.                    |





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**(Admitted from the academic year 2021-2022 onwards)**  
**SEMESTER - IV**  
**Allied Course V-U21CO4A5**

|                |   |     |                 |   |   |
|----------------|---|-----|-----------------|---|---|
| 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.

|        | <b>SEC A-4 qns from each unit with multiple choice</b> | <b>SEC B-1(a&amp;b) qn from each unit</b> | <b>SEC C-1 qn from each unit</b> |
|--------|--|---|----------------------------------|
| 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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**(Admitted from the academic year 2021-2022 onwards)**  
**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/tholilemunaiyur](http://ta.wikipedia.org/wiki/tholilemunaiyur).

|        |                  |  |
|--------|------------------|--|
|        | 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  |

**B.Com**  
**(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 |

**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.

|        |   |
|--------|---|
|        | 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   |

**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. |

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**(Admitted from the academic year 2021-2022 onwards)**  
**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 |

**B.Com**  
**(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 |      |      |      |      |      | ✓    |      |      | ✓    |      |

**B.Com**  
**(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**

|        |         | 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 | 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 |  |   |  |  |   |  |   | ✓ |  | ✓ |

**B.Com**  
(Admitted from the academic year 2021-2022 onwards)  
**SEMESTER - V**  
**Core Course IX-U21COC509**

|                |   |     |                 |   |   |
|----------------|---|-----|-----------------|---|---|
| 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**

|        | 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 | 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 | ✓ |  |  |  | ✓ |  |   |   |  |   |

### B.Com

(Admitted from the academic year 2021-2022 onwards)

### 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 publications.
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.                                      |

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.

**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 |      |      |      |      |      |      |      |      | ✓    |      |

**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

**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.

|                            |   |                  |
|----------------------------|---|------------------|
| <b>Maximum marks</b>       | - | <b>2x10 = 20</b> |
| <b>Viva Voce exam</b>      | - | <b>5</b>         |
| <b>Practical note book</b> | - | <b>5</b>         |
| <b>Total</b>               | - | <b>30</b>        |

## B.Com

(Admitted from the academic year 2021-2022 onwards)

### 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

|        | 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 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 |  |   | ✓ |   |  |  |  |   |  |

### B.Com

(Admitted from the academic year 2021-2022 onwards)

#### 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:

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

##### Reference Books

1. Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill Education Private Limited.
2. Investment Management by V.K. Bhalla, S.Chand.
3. 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 |      | ✓    |     |     |      |      |      | ✓    |      |      |

**B.Com**

(Admitted from the academic year 2021-2022 onwards)

**SEMESTER - V**

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

|                       |          |            |                          |          |
|-----------------------|----------|------------|--------------------------|----------|
| <b>Internal Marks</b> | <b>:</b> | <b>25</b>  | <b>Instruction hrs :</b> | <b>5</b> |
| <b>External Marks</b> | <b>:</b> | <b>75</b>  | <b>Credit :</b>          | <b>3</b> |
| <b>Total Marks</b>    | <b>:</b> | <b>100</b> | <b>Exam Hrs :</b>        | <b>3</b> |

**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.society insurance.com/case studies>.

2. [www.icmrindia.org](http://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 | 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 - V****Skill Enhancement Course II-U215COSE2**

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

**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**

**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 |

## **B.Com**

(Admitted from the academic year 2021-2022 onwards)

### **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  |

### B.Com

(Admitted from the academic year 2021-2022 onwards)

#### 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**

|        |         | 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                                      | 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 |      |      |      |      |      |      |      | ✓    |      |      |

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(Admitted from the academic year 2021-2022 onwards)

**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**

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

### B.Com

(Admitted from the academic year 2021-2022 onwards)

### SEMESTER - VI

### Core Course XIII-U21C0C613

|                |   |     |                 |   |   |
|----------------|---|-----|-----------------|---|---|
| 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.**

|          | 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 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 |      |      |      | ✓    |      |      |      |      |      |      |

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(Admitted from the academic year 2021-2022 onwards)

**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:**

**B.Com**

(Admitted from the academic year 2021-2022 onwards)

**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 -

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

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

|      |  |  |   |  |  |  |  |  |  |  |
|------|--|--|---|--|--|--|--|--|--|--|
| CO 5 |  |  | ✓ |  |  |  |  |  |  |  |
|------|--|--|---|--|--|--|--|--|--|--|

|        | SEC A-4<br>qns from<br>each unit<br>with<br>multiple<br>choice | SEC B-1(a&b)<br>qn from each unit | SEC C-1 qn from<br>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 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<br>2 | PO<br>3 | PO<br>4 | PO<br>5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------|-----|---------|---------|---------|---------|------|------|------|------|------|
| CO 1 |     | ✓       |         |         |         |      |      |      |      |      |
| CO 2 |     | ✓       | ✓       |         |         |      |      |      |      |      |
| CO 3 |     | ✓       |         |         |         |      |      | ✓    |      |      |
| CO 4 |     |         |         | ✓       |         |      |      | ✓    |      |      |

#### B.Com

(Admitted from the academic year 2021-2022 onwards)

#### SEMESTER - VI

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

|                       |          |            |                        |          |          |
|-----------------------|----------|------------|------------------------|----------|----------|
| <b>Internal Marks</b> | <b>:</b> | <b>25</b>  | <b>Instruction hrs</b> | <b>:</b> | <b>6</b> |
| <b>External Marks</b> | <b>:</b> | <b>75</b>  | <b>Credit</b>          | <b>:</b> | <b>5</b> |
| <b>Total Marks</b>    | <b>:</b> | <b>100</b> | <b>Exam Hrs</b>        | <b>:</b> | <b>3</b> |

#### CUSTOMER RELATION MANAGEMENT (Option C)

#### OBJECTIVE:

To facilitates 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:

|      | PO1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO 3 | PS O4 | PSO 5 |
|------|-----|------|------|------|------|------|------|-------|-------|-------|
| CO 1 |     |      |      |      |      | ✓    | ✓    |       |       |       |
| CO 2 |     |      |      |      |      | ✓    |      |       |       |       |
| CO 3 |     |      |      | ✓    |      |      |      |       |       |       |

|      |   |   |  |   |  |  |  |  |  |  |
|------|---|---|--|---|--|--|--|--|--|--|
| CO 4 | ✓ |   |  | ✓ |  |  |  |  |  |  |
| CO 5 |   | ✓ |  |   |  |  |  |  |  |  |

### B.Com

(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 |  |  |  |  |  |  | ✓ |  |  |  |
|------|--|--|--|--|--|--|---|--|--|--|

**B.Com**

(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.

|        | 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 | 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 |      | ✓    | ✓    |      | ✓    |      |      |      | ✓    |      |

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

**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.business\\_managementideas.com/case-studies/retail-management-case-study-top-3-case-studies/15749](https://www.business_managementideas.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.

### Reference books:

1.Retail marketing, Dr. L. Natarajan, 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 | 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 | ✓   |     |      |      |      |       | ✓     |       |       |       |