

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

NAAC Accreditation III Cycle: A Grade

(CGPA 3.41 out of 4)

**ISO 9001: 2015 Certified by IRCLASS & Accredited by
NABCB**

PG & RESEARCH DEPARTMENT OF COMMERCE



2020 - 2023

B.Com.

Syllabus

B. Com.

The bachelor of commerce aims to provide students with the knowledge, tools of analysis and skills with which to understand and participate in the modern business and economic scenario, to prepare them for subsequent graduate studies and achieve success in their professional careers.

PROGRAMME OUTCOMES

- PO1** – Acquire a strong foundation of knowledge in the areas of Commerce, Finance and Management that needs to respond to the constantly changing economic and legal environment.
- PO2** – Focus on specific streams which enable to work effectively and efficiently in Business Scenario.
- PO3** – Build the skill of applying the concepts and techniques used in Modern Trade Practices necessary for decision making process.
- PO4** – Imbibe professionalism to face the modern day challenges in Commerce through value based and job oriented courses.
- PO5** – Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity which enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES

- PSO1:** To build a strong foundation of knowledge in different areas of Commerce
- PSO2:** To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students in order to expose their entrepreneurship.
- PSO3:** Students will exhibit inclination towards pursuing professional courses such as CA/CS/CMA/CFA etc.



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
B.Com.– PROGRAMME STRUCTURE
(For the candidates admitted from the academic year 2020 – 2021 onwards)

I Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total	
								Internal	External		
I	I	Language Course - I (LC)	Ikkala Elakkiyam	19ULT1	6	3	3	25	75	100	
			Communication in French - I	19ULF1							
			History of Popular Tales Literature and Sanskrit Story	19ULS1							
			Story, Novel, Hindi Literature - I & Grammar - I	19ULH1							
	II	English Language Course - I (ELC)	Functional Grammar for Effective Communication - I	19UE1	6	3	3	25	75	100	
	III	Core Course - I (CC)	Financial Accounting - I	19UCO1CC1	6	5	3	25	75	100	
			Core Course - II (CC)	Management Principles and Application	19UCO1CC2	6	5	3	25	75	100
			Allied Course - I (AC)	Business Economics - I	19UCO1AC1	4	3	3	25	75	100
	IV	UGC - Jeevan Kaushal Life Skills	Universal Human Values	20UGVE	2	2	3	25	75	100	
		Total				30	21				600



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II Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
II	I	Language Course - II (LC)	Idaikkala Elakkiyamum Pudhinamum	19ULT2	6	3	3	25	75	100
			Communication in French - II	19ULF2						
			Poetry Textual Grammar and Alankara	19ULS2						
			Prose, Drama, Hindi Literature - 2 & Grammar - II	19ULH2						
	II	English Language Course - II (ELC)	Functional Grammar for Effective Communication - II	19UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	19UCO2CC3	6	5	3	25	75	100
		Core Course - IV(CC)	Fundamentals of Marketing	19UCO2CC4	6	5	3	25	75	100
		Allied Course - II (AC)	Business Economics - II	19UCO2AC2	4	3	3	25	75	100
	IV		Environmental Studies	21UGES	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
	Total			30	21					600



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III Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total	
								Internal	External		
III	I	Language Course - III (LC)	Kappiyamum Nadagamum	19ULT3	6	3	3	25	75	100	
			Communication in French - III	19ULF3							
			Prose, Textual Grammar and Vakyarachana	19ULS3							
			Medieval, Modern Poetry & History of Hindi Literature - 3	19ULH3							
	II	English Language Course III (ELC)	Reading and Writing for Effective Communication - I	19UE3	6	3	3	25	75	100	
	III	Core Course - V (CC)	Core Course - V (CC)	Cost Accounting	19UCO3CC5	6	5	3	25	75	100
				Banking Theory Law & Practices	19UCO3CC6	6	5	3	25	75	100
				Allied Course - III (AC)	Customer Relationship Management	19UCO3AC3	4	3	3	25	75
	IV	Non Major Elective - I		Elements of Insurance	19UCO3NME1	2	2	3	25	75	100
				Basic Tamil	19ULC3BT1						
Special Tamil				19ULC3ST1							
V	Extra Credit Course	Swayam Online Course		As per UGC norms							
		Total			30	21				600	



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IV Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total		
								Internal	External			
IV	I	Language Course - IV (LC)	Pandaiya Elakkiyam	19ULT4	6	3	3	25	75	100		
			Communication in French - IV	19ULF4								
			Drama, History of Drama Literature	19ULS4								
			Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4	19ULH4								
	II	English Language Course-IV (ELC)	Reading and Writing for Effective Communication - II	19UE4	6	3	3	25	75	100		
	III	Core Course - VII (CC)	Business Statistics	19UCO4CC7	5	5	3	25	75	100		
				Core Practical - I (CP)	Accounting Package - Practical	21UCO4CC1P	5	5	3	40	60	100
				Allied Course - IV (AC)	Business Law	19UCO4AC4	4	3	3	25	75	100
	IV	Non-Major Elective - II	Advertisement Management	19UCO4NME2	2	2	3	25	75	100		
				Basic Tamil							19ULC4BT2	
				Special Tamil							19ULC4ST2	
	V	Skill Based Elective - I	A. Introduction to MS-Word (Practical)	21UCO4SBE1AP	2	2	3	40	60	100		
			B. Creative Advertising (Practical)	21UCO4SBE1BP								
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms							
		Total			30	23				700		



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V Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam	Marks		Total
								Internal	External	
V	III	Core Course - VIII (CC)	Corporate Accounting	19UCO5CC8	5	5	3	25	75	100
		Core Course - IX (CC)	Auditing	19UCO5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Entrepreneurship & Small Business Management	19UCO5CC10	5	5	3	25	75	100
		Core Course - XI (CC)	Financial Management	19UCO5CC11	5	5	3	25	75	100
		Major Based Elective - I	A. Business Correspondence & Reporting	19UCO5MBE1A	4	3	3	25	75	100
	B. E- Retailing		19UCO5MBE1B							
	IV	Skill Based Elective - II	A. Introduction to MS-Excel and Power point (Practical)	21UCO5SBE2AP	2	2	3	40	60	100
			B. Digital Designs for Business Application (Practical)	21UCO5SBE2BP						
		Skill Based Elective - III	A. Commerce - Practical	21UCO5SBE3AP	2	2	3	40	60	100
			B. Skills for Competitive Examination	19UCO5SBE3B				-	100	
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
		Extra Credit Course	Swayam Online Course		As per UGC norms					
	Total				30	29				800



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VI Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
VI	III	Core Course - XII (CC)	Management Accounting	19UCO6CC12	6	5	3	25	75	100
		Core Course - XIII (CC)	Direct Taxation	19UCO6CC13	6	5	3	25	75	100
		Major Based Elective II	A. Human Resource Management	19UCO6MBE2A	5	4	3	25	75	100
			B. E-Commerce	19UCO6MBE2B						
		Major Based Elective - III	A. Financial Services	19UCO6MBE3A	6	4	3	25	75	100
			B. Organisational Behaviour	19UCO6MBE3B						
	Project	Project Work	21UCO6PW	6	5	3	-	100	100	
	V		Extension Activities	19UGEA	-	1	-	-	-	-
			Gender Studies	19UGGS	1	1	3	25	75	100
			Total			30	25			600
		Grand Total			180	140				3900

CORE COURSE – I
FINANCIAL ACCOUNTING - I
2019 – 2020 Onwards

Semester - I	Financial Accounting - I	Hours/Week - 6	
Core Course - I		Credits - 5	
Course Code - 19UCO1CC1		Internal 25	External 75

Course Objective

- To gain fundamental knowledge on Accounting Concepts and Principles.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Recall the fundamental concepts of accounting and its importance	K1
CO2	Extend the accounting concepts to prepare Final Accounts and Bank Reconciliation Statement	K2
CO3	Develop the accounting techniques applicable to frame Non-Profit Organizational Statement	K3
CO4	Summarize the methods of Single Entry and Double Entry System of Book Keeping	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Accountancy (18 Hours)

Meaning and Definition of Accounting – Functions of Accounting – Limitations of Accounting – Accounting Concepts and Conventions – Accounting Standards – Double Entry System – Journal , Ledger, Trial Balance – Subsidiary Books including Cash Book – Rectification of Errors.

Unit – II Final Accounts (18 Hours)

Final Accounts with Adjustments – Bank Reconciliation Statement.

Unit – III Non-Profit Organization & Bills of Exchange**(18 Hours)**

Accounts of Non-Profit Organization – Average Due Date – Account Current – Bills of Exchange.

Unit – IV Consignment & Joint Venture**(18 Hours)**

Consignment Accounts – Features – Difference between Consignment and Sale – Accounting Treatment in the Books of Consignor and Consignee – Joint Venture – Distinctions between Joint Venture and Partnership – Distinction between Joint Venture and Consignment – Methods.

Unit – V Single Entry System & Depreciation**(18 Hours)**

Single Entry System – Ascertainment of Profit – Net worth Method – Conversion Method (simple problems only) Depreciation - Methods, Provisions and Reserves.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications	Sixth Revision Edition, 2011
2.	Jain S.P and Narang K.L	Principles of Accountancy	Kalyani Publishers	2014
3.	Dalston L Cecil and Jenitra L Merwin	Principles of Accountancy	Learn Tech Publishers	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Assish K. Bhattacharyya	Financial Accounting	Prentice of hall of India	2002
2.	N. Vinayagam and B. Charumaki	Financial Accounting	S.Chand& Company Ltd	2002, Reprint – 2008.
3.	P.C. Tulsian	Financial Accounting	Tata MC Graw Hill Ltd	2003

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz & Group Discussion.

Course Designer

Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

CORE COURSE – II

MANAGEMENT PRINCIPLES & APPLICATION

2019 – 2020 Onwards

Semester - I	Management Principles & Application	Hours/Week – 6	
Core Course - II		Credits –5	
Course Code - 19UCO1CC2		Internal 25	External 75

Course Objective

- To familiarize the students on the basic concepts of management in order to aid in understanding how an organization functions and the challenging issues a manager confronts in today's business firm.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	List the essential principles required for an effective management	K1
CO2	Outline the functions of management	K2
CO3	Identify the competent skills essential for business decision making and problem solving	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

(18 Hours)

Management – Meaning – Definition – Nature and Scope - Functions, Skills of a Manager, Process of Management, Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor - George Elton Mayo – Douglas McGregor – Renisik Likert – Mary Parker Follett – Chester I Barnard – Chris Argyris – Herbert A Simon – Peter F. Drucker.

Unit – II Planning

(18 Hours)

Nature and Purpose of Planning – Planning Process – Types of Plans – Objectives – Management by Objectives (MBO) – Strategies – Types of Strategies – Policies – Decision Making – Types of Decision – Decision Making Process – Rational Decision Making Process – Decision Making Under Different Conditions.

Unit – III Organizing**(18 Hours)**

Nature and Purpose of Organizing – Organization Structure – Line and Staff Authority – Departmentation – Span of Control – Centralization and Decentralization – Delegation of Authority – Staffing – Selection and Recruitment – Career Development – Career Stages – Training – Performance Appraisal.

Unit – IV Motivation & Communication**(18 Hours)**

Motivation – Types – Theories – Maslow, Herzberg, McGregor and others – Communication – Principles – Types and Barriers of Communication.

Unit – V Leadership, Co-ordination & Control**(18 Hours)**

Leadership – Functions – Styles – Theories – Co-ordination – Features – Types and Techniques – Control – Process – Effective Control System – Techniques of Control.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	L.M.Prasad	Principles and Practice of Management	Sultan Chand & Sons	2000
2.	Peter Drucker.F, Butterworth Heinemann	Management Challenges	Oxford	2008

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Andrew J. Dubrin	Essentials of Management	Thomson Southwestern, 9th edition.	2012
2.	Samuel C. Certo and Tervis Certo	Modern management: concepts and skills	Pearson education, 12th edition	2012
3.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Activity, Brain Storming & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

ALLIED COURSE – I
BUSINESS ECONOMICS - I
2019 – 2020 Onwards

Semester - I	Business Economics - I	Hours/Week –4	
Allied Course - I		Credits –3	
Course Code - 19UCO1AC1		Internal 25	External 75

Course Objective

- Enable the students' to interpret the demand function and elasticity interlinked with optimal pricing decisions and recognize different market structures.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Recall the concept of Micro and Macro economics	K1
CO2	Explain the demand, supply and production function	K2
CO3	Identify demand forecasting methods and the application of cost techniques	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S

Syllabus

Unit – I Business Economics (12 Hours)

Meaning – Definitions - Characteristics – Distinction between Business Economics and Economics – Scope – Objectives – Role and responsibilities of business economist – Micro & Macro economics.

Unit – II Theory of Demand Analysis (12 Hours)

Demand – Demand determinants – Law of demand – Characteristics – Exceptions – Elasticity of demand – Price elasticity – Types – Determining factors – Change in demand and Elasticity of demand – Business applications of price elasticity – Concepts of income and cross elasticity of demand – Price elasticity of demand - Measurement of price elasticity of demand.

Unit – III Demand Forecasting Methods (12 Hours)

Survey of buyer's intention – Collective opinion – Trend projection – Economic indicator, Demand forecasting methods for a new product.

Unit – IV Production Function**(12 Hours)**

Law of supply – Meaning – Determinants of supply, production function : equilibrium through iso quant's and iso costs – Managerial uses of production function – Law of variable proportions – Economies and diseconomies of large scale production.

Unit – V Cost & Revenue Analysis**(12 Hours)**

Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and Variable cost – Total and Marginal cost – Behavior of short run and long run cost – Cost and output relations – Revenue concepts – Break Even Analysis – Profit Management – Nature, Theories and Measurement.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	D. M. Mithani	Economics for Managers	Himalaya Publication	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ahuja H.L	Business Economics	Sultan Chand & Sons	2016
2.	D.D Chaturvedi & S.L. Gupta	Business Economics	Vikas Publication	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming, Activity & Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

Applicable to the candidates admitted from the Academic year 2020-21 onwards

Part IV - UNIVERSAL HUMAN VALUES

Hours: 2

Credit:

2

Course Code: 20UGVE

Instructional Hours: 30

Semester	Course title	Category	Instructional Hours	Credits
I	Universal Human Values	Part IV	30	2

Course Objective

- This course inculcates the basic human values among the students so as to make them responsible citizens of the Nation.

Course Outcomes

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

CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth	K2
CO3	Explain the value of Non-violence	K3
CO4	Practice the values of Righteousness and Service	K3
CO5	Apply the values of Renunciation (sacrifice) & Peace	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	M	M	M	M	S
CO4	M	M	M	M	S
CO5	M	M	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit - I Love and Compassion

(5 Hours)

- **Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore

- Practicing love and compassion: what will learners learn gain if they practice love and compassion? What will learners lose if they Don't Practice love and compassion?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - II Truth

(5 Hours)

- **Introduction:** what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- Practicing truth: what will learners learn/ gain if they practice truth? What will learners lose if there Don't Practice it?
- Learners' individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - III Non – Violence

(5 Hours)

- **Introduction:** what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore
- Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't Practice it?
- Sharing learner's individual and/ or group experience(s) about non - violence
- Simulated situations
- Case studies

Unit - IV Righteousness and Service

(8 Hours)

- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore
- Practicing Righteousness: What will learners learn/ gain if they practice righteousness and service? What will learners loose if they Don't Practice these values?
- Sharing learners individual and/ or group experience(s) regarding righteousness and service
- Simulated situations
- Case studies

Unit – V Renunciation (sacrifice) & Peace

(7 Hours)

- Introduction: what is renunciation? Renunciation and sacrifice. Self - restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace
- Practicing renunciation, sacrifice and Peace: What will learners learn/ again if they practice Renunciation, sacrifice and Peace? What will learners lose if there Don't Practice these values?
- Sharing learners individual and/ or group experience(s) about Renunciation, sacrifice and Peace
- Simulated situations
- Case Studies

CORE COURSE – III
FINANCIAL ACCOUNTING - II

2019 – 2020 Onwards

Semester - II	Financial Accounting - II	Hours/Week –6	
Core Course - III		Credits –5	
Course Code - 19UCO2CC3		Internal 25	External 75

Course Objective

- To enable the student to apply the financial accounting principles and its application in business.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Understanding the accounting principles adopted in a partnership firm	K1
CO2	Explain the methods of dissolution of the partnership firm	K2
CO3	Prepare the financial statements of Branch accounts and Departmental Accounts	K3
CO4	Infer the accounting procedures related to Fire Insurance claim, Hire Purchase, Instalment Accounting and Royalty Accounts	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Branch Account & Departmental Accounts (18 Hours)

Branch Accounts – Dependent Branch – Debtor system – Stock & Debtor System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts.

Unit – II Hire Purchase Accounts & Instalment Accounts (18 Hours)

Hire Purchase Accounts – Default and Repossession – Hire Purchase Trading Account – Instalment Purchase System.

Unit – III Partnership Accounts**(18 Hours)**

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – IV Dissolution of Firm**(18 Hours)**

Dissolution of firm – Insolvency of Partner – Insolvency of all Partners – Garner vs. Murray – Gradual realization of assets and Piecemeal Distribution.

Unit – V Insurance Claims & Royalty Accounts**(18 Hours)**

Insurance Claims for Loss of Stock and Profit – Royalty Accounts.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications	Sixth Revision Edition, 2011
2.	Jain S.P and Narang K.L	Financial Accounting	Kalyani Publishers	2016

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.L. Gupta	Advanced Accountancy	Sultan Chand Sons	2010
2.	Arulanandam	Advanced Accountancy	Himalaya Publications	2012

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming& Group Discussion.

Course Designer

Dr. S. Sudha – Associate Professor, Department of Commerce.

CORE COURSE – IV

FUNDAMENTALS OF MARKETING

2019 – 2020 Onwards

Semester - II	Fundamentals of Marketing	Hours/Week - 6	
Core Course - IV		Credits - 5	
Course Code - 19UCO2CC4		Internal 25	External 75

Course Objective

- To enable the learners to understand core concepts of marketing and develop the knowledge of overall marketing programme.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Recall the functions of marketing	K1
CO2	Extend the knowledge on consumer behaviour and market segmentation along with product and pricing methods	K2
CO3	Identify the various channels of distribution applicable in modern marketing practices	K3
CO4	Analyzethe recent trends in E-marketing	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction (18 Hours)

Market - Meaning, Evolution, Classification of Markets – Marketing – Meaning – Definition – Features – Functions – Approaches – Role and importance of Marketing – 7P's of Marketing.

Unit – II Consumer Behaviour & Market Segmentation (18 Hours)

Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – 7 O's frame work – Factors – Buying motives – Market Segmentation – Concepts – Benefits – Methods of segmenting of market – Criteria for successful segmentation.

Unit – III Product & Pricing**(18 Hours)**

Product – Meaning – Product Policy – New Product Planning and Development – Introduction to Product Life Cycle – Product Mix – Branding – Brand Loyalty, Equity - Packaging – Price – Pricing Policies – Methods of Pricing.

Unit – IV Channels of Distribution & Promotional Programme**(18 Hours)**

Channels of Distribution – Importance – Factors affecting choice of Distribution of Channel – Channel Members – Promotional Programme – Sales Promotion – Advertising – Personal Selling.

Unit – V Recent Trends in E-Marketing**(18 Hours)**

E-Marketing – Relationship Marketing – Word of mouth Marketing – Green Marketing – Guerilla Marketing – Digital Marketing – Social Media Marketing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai &V.Bagavathi	Modern Marketing	S.Chand & Co	2010
2.	N Rajan Nair , Sanjith R Nair	Marketing	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dhruv Grewal	Marketing	Tata Mc Graw Hill India	2018
2.	Philip Kotler	Marketing Management	Sultan Chand & Sons	2015
3.	S.A.Sherlekar ,R.Krishnamoorthy	Marketing Management	Himalaya Publishing House	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

ALLIED COURSE – II
BUSINESS ECONOMICS - II

2019 – 2020 Onwards

Semester - II	Business Economics - II	Hours/Week - 4	
Allied Course - II		Credits - 3	
Course Code - 19UCO2AC2		Internal 25	External 75

Course Objective

- Students will understand the phases of Trade and Business comprising of different market structures and Pricing Strategies.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Define the features of market, price and output determination	K1
CO2	Outline the factors involved in pricing decisions and infer on the implications of both monetary and fiscal policies	K2
CO3	Identify the measures to control business cycle	K3
CO4	Analyze the recent techniques of agricultural and industrial Programmes and Policy that impact on Globalization and Trade	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Pricing & Monetary Policy (12 Hours)

Pricing policy – General considerations – Objectives – Factors involved in pricing policy – methods of pricing - Monetary policy – Methods and implications – Fiscal policy – Measures – Implications – Inflation – Types – Causes – Measurers.

Unit – II Business Cycles (12 Hours)

Business cycles – Phases of business cycle – Effects of business cycle – Measures to control the business cycle – Theories of business cycles – Multiplier and accelerator theory – Keynesian theory.

Unit – III Balance of Trade & Balance of Payments (12 Hours)

Balance of Trade and Balance of Payments – Components of Balance of Payments – Disequilibrium in the Balance of Payments – Methods of correction of disequilibrium – India’s Balance of Payments crisis.

Unit – IV Agricultural & Industrial Sectors (12 Hours)

Nature and importance of agriculture – Factors influencing agricultural development - Agricultural production and productivity - New agricultural policy – Green revolution - Issues in food security - Farmers suicide – Role of Governments for agricultural sector development. Industrial development under Five Year Plans - New Industrial policy – Position of public sector enterprises - Labour market reform – Make in India Programme.

Unit – V Globalization & Trade (12 Hours)

Directions and composition of Foreign Trade – Balance of Trade and Payments – Current account deficit –India’s Foreign Trade Policy – WTO – Features and assessment – Globalization - Features and problems - Sectoral contribution Trade – Import substitution and Export promotion – Foreign Direct Investment (FDI) and MNCs.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	D. M. Mithani	Economics for Managers	Himalaya Publication	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ahuja H.L	Business Economics	Sultan Chand & Sons	2016
2.	D.D Chaturvedi & S.L. Gupta	Business Economics	Vikas Publication	2010
3.	Agarwal. A.N.	Indian Economy	Wishwa Prakashan, New Delhi	2004
4.	Jhingan.M.L.	The Economic of Development and Planning	Vikas Publishing House Pvt.Ltd, New Delhi.	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming& Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18
(Applicable to the candidates admitted from the Academic year 2019-20 onwards)

ENVIRONMENTAL STUDIES

Hours: 2
Course Code: 19UGES

Credit: 2
Instructional Hours: 30

SEMESTER	COURSE TITLE	CATEGORY	INSTRUCTIONAL HOURS	CREDITS
II	Environmental Studies	PART IV	2	2

Course Objective

To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Outline the nature and scope of environmental studies	K2
CO2	Illustrate the various types of natural resources and its importance	K2
CO3	Classification of various types of ecosystem with its structure and function	K2
CO4	Develop an understanding of various types of pollution and biodiversity	K3
CO5	List out the various types of social issues related with environment	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S – Strong; M – Medium; L – Low

Unit: I Introduction to environmental studies (6 Hours)
Definition, scope and importance. Need for public awareness

Unit: II Natural Resources: (6 Hours)
Renewable and non-renewable resources:

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.
- e) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.

Role of an individual in the conservation of natural resources.

Unit: III Ecosystems (6 Hours)

- Concept, Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem and Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

Unit: IV Biodiversity and Environmental Pollution (6 Hours)

- Introduction, types and value of biodiversity
- India as a mega diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Definition, Causes, effects and control measures of :
 - a. Air Pollution
 - b. Water Pollution
 - c. Soil Pollution
 - d. Noise pollution
 - e. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Disaster management: floods, earthquake, cyclone and landslides.

Unit: V Social Issues and the Environment

(6 Hours)

- Water conservation, rain water harvesting, watershed management.
- Climate change, global warming, acid rain, ozone layer depletion,
- Wasteland reclamation.
- Environment Protection Act
- Wildlife Protection Act.
- Forest Conservation Act.
- Population explosion – Family Welfare Programmes
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf>.



CORE COURSE – V
COST ACCOUNTING
2019 – 2020 Onwards

Semester - III	Cost Accounting	Hours/Week - 6	
Core Course - V		Credits - 5	
Course Code - 19UCO3CC5		Internal 25	External 75

Course Objectives

- To make aware about cost structure and cost elements.
- To understand various techniques and methods of cost accounting.
- To understand classification of overheads & methods of absorption.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Cost Accounting	K1
CO2	Illustrate the various types in estimating the Material and Labour Cost	K2
CO3	Identify the various methods of overheads allocation and to prepare reconciliation statement	K3
CO4	Analyse the cost structure with various methods of costing for managerial decisions	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction of Cost Accounting (18 Hours)

Cost Accounting – Meaning – Definition – Evolution - Difference between Cost Accounting and Management Accounting – Cost Concepts – Classifications – Objectives – Importance – Advantages and Disadvantages of Cost Accounting – Methods and Techniques – Cost Units – Cost Centers – Cost Sheet - Tender and Quotations.

Unit – II Material Cost (18 Hours)

Material – Purchase and Stores Control – Bin Card – Stores Ledger – Material Control Techniques – Levels – EOQ – VED Analysis – ABC Analysis – JIT – FNSD Analysis – Perpetual

Inventory System – Material Turnover Ratio – Material Cost Reports – Methods of Valuing Material Issues – FIFO – LIFO – Simple Average - Weighted Average – Standard Price Method – HIFO – Base Stock Method.

Unit – III Labour Cost (18 Hours)

Labour Cost – Methods of Remuneration and Incentive System – Payroll Procedures – Labour Analysis and Idle Time – Measurement of Labour Efficiency and Productivity – Labour Turnover and Remedial Measures – Treatment of Idle Time and Over Time.

Unit – IV Overheads and Reconciliation of Cost & Financial Accounts (18 Hours)

Overheads – Definition – Importance – Classification – Allocation of Overhead Expenses – Apportionment of Overhead Expenses – Under Absorption and Over Absorption of Overheads – Reconciliation of Cost and Financial Accounts – Need and Methods of Reconciliation.

Unit – V Job Costing (18 Hours)

Job costing - Contract costing – Process costing (Normal Loss, Abnormal Loss and Gains) – Operating costing.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Jain & Narang	Cost Accounting	Kalyani Publications	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheswari	Cost Accounting	Sultan Chand & Sons	2017
2.	Pillai & Bhagavathi	Cost Accounting	Sultan Chand & Sons	2016
3.	Reddy T.S & Hari Prasad Reddy Y	Cost Accounting	Margham Publications	2018

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion.

Course Designer

Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

CORE COURSE – VI

BANKING THEORY LAW & PRACTICES

2019 – 2020 Onwards

Semester - III	Banking Theory Law & Practices	Hours/Week - 6	
Core Course - VI		Credits - 5	
Course Code - 19UCO3CC6		Internal 25	External 75

Course Objectives

- To acquaint the students with the fundamentals of banking.
- To make the students aware of banking business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development	K1
CO2	Identify the functions of product and services offered in a banking sector	K2
CO3	Build knowledge about the various electronic payment methods	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	S	S
CO3	S	S	M	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction (18 Hours)

Banking – Meaning – Definition – Banking Regulation Act, 1949 – Functions of Commercial Banks – Nationalization and Privatization of banks in India – Role of banks in Economic Development.

Unit – II Central Banking & Types of Accounts (18 Hours)

Central Banking – Meaning – Functions of RBI – Definition of banker and Customer – General Relationship – Rights and Obligations of a banker – Ombudsman scheme - Who can be a customer – Various types of account – Types of Deposits – General precautions for opening Accounts – KYC Norms.

Unit – III Negotiable Instruments**(18 Hours)**

Negotiable Instruments Act – Definition - Types of Negotiable Instruments – Endorsement – Meaning, Definition and Kinds - Cheques – Crossing of Cheques – Types – Payment and collection of Cheques – Precautions by Paying Banker - Legal status – Truncated cheques and e-cheques.

Unit – IV Loans & Advances**(18 Hours)**

Loans and Advances – Principles of sound lending – Types of loans & Advances – Lien, Mortgage, Pledge and Hypothecation – General principles of secured advances – Advances against goods and document of title of goods.

Unit – V E - Banking**(18 Hours)**

E – Banking – Electronic Delivery channels – Credit Cards – Debit Cards – ATM –Internet Banking – E- Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Model of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sundaram & Varshney	Banking Theory Law & Practice	Sultan Chand & Sons	20 th Revised Edition 2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory Law & Practice	Vijay Nicole Imprints(p) Ltd	4 th Edition 2016
2.	E.Gorden and K.Natarajan	Banking Theory Law & Practice	Himalaya Publishing House	26 th Revised Edition 2017
3.	Kandasami. K.P	Banking Theory Law & Practice	Sultan Chand & Company	Revised Edition 2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. D. Sarala – Assistant Professor, Department of Commerce.

ALLIED COURSE – III
CUSTOMER RELATIONSHIP MANAGEMENT

2019 – 2020 Onwards

Semester - III	Customer Relationship Management	Hours/Week – 4	
Allied Course –III		Credits –3	
Course Code - 19UCO3AC3		Internal 25	External 75

Course Objectives

- This course enables the students to have an overview on the importance of CRM as an essential tool in customer centric approach.
- To be able to identify customer needs and expectations.
- To understand the skills to communicate and influence customers and stakeholders.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of CRM	K1
CO2	Explain the requirements of CRM strategy	K2
CO3	Make use of CRM approaches to influence Customer satisfaction and loyalty	K3
CO4	Analyze the latest trends in CRM	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	S
CO4	S	S	M	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction (12 Hours)

Concept of CRM – Objectives, Benefits, Types in CRM, Relevance of CRM, Barriers of CRM and Models of CRM.

Unit – II Relationship Management in Business (12 Hours)

Definition, Theories - Evolution of Relationship - Relationship Management-Objectives, Principles and Stages.

Unit – III CRM Strategies (12 Hours)

Objectives, Requirements, Steps and Complexity of CRM Strategy.

Unit – IV Customer Experience & CRM**(12 Hours)**

Introduction, Methods, Strategies for gaining customer experience, Customer Satisfaction and Loyalty, Influence of CRM Software on Customer Experience

Unit – V Emerging Trends in CRM**(12 Hours)**

Latest Trends in CRM – Social, Mobile, Global, CRM in Rural Market.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.Jaspreet Kaur Bhasin	Customer Relationship Management	Dream Tech Press, New Delhi	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	H. Peer Mohammad & A.Sagadevan	Customer Relationship Management	Vikas Publication house Pvt.Ltd, New Delhi.	2012
2.	K.Balasubramanian, S.UshaPriya&K.Hema	Customer Relationship Management	Learn Tech Press	2007

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming & Activity.

Course Designer

Dr. S. Jayalakshmi – Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE – I
ELEMENTS OF INSURANCE
2019 – 2020 Onwards

Semester – III	Elements of Insurance	Hours/Week -2	
Non-Major Elective-I		Credits - 2	
Course Code - 19UCO3NME1		Internal 25	External 75

Course Objectives

- To understand the concept and scope of insurance.
- To implant the concept of general insurance principles and practices of insurance.
- To understand the risk and various insurance policies along with their structures and the legal dimensions involved.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Insurance (6 Hours)

Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.

Unit – II Procedure for becoming an Agent (6 Hours)

Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension/Termination of Agent Appointment – Code of Conduct – Unfair Practices.

Unit – III Fundamentals of Agency (6 Hours)

Fundamentals of Agency - Definition of an agent – Agents Regulations – Insurance intermediaries – Agents’ Compensation – IRDA.

Unit – IV Functions of the Agent (6 Hours)

Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedure regarding settlement of Policy Claims.

Unit – V Marine & Fire Insurance (6 Hours)

Fundamentals and Principles of Marine and Fire Insurance - Contracts of various kinds of Insurance – Insurable Interest – Actuarial Science.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. P. Periyasamy	Insurance	Tata McGraw Hill	2 nd Edition 2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Mishra M.N	Insurance principles and practices	S.Chand& Co	22 nd Edition 2018
2.	Dr.P.K.Gupta	Insurance and Risk Management	Himalaya Publishing House, Mumbai	2017
3.	Kaninika Mishra	Fundamentals of Life Insurance, Theories and Application	Prentice Hall of India, New Delhi	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

CORE COURSE – VII
BUSINESS STATISTICS
2019 – 2020 Onwards

Semester - IV	Business Statistics	Hours/Week –5	
Core Course - VII		Credits –5	
Course Code - 19UCO4CC7		Internal 25	External 75

Course Objective

- To estimate mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.
- To obtain an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision.
- To construct a prediction interval for the slope of the regression line.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Define the fundamental concept of Measures of Central Tendency	K1
CO2	Compute various coefficients to measure Dispersion and Skewness	K2
CO3	Applying the good knowledge of probability helps to make sense of uncertainties	K3
CO4	Predict the cause accruing when price level changes	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	S	M	M
CO3	M	M	S	S	S
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

(10 Hours)

Introduction – Meaning - Definition – Functions - Importance, Scope, Merits & demerits of statistics. Sampling – Meaning, Definition, Methods of Sampling – Collection of data – Tabulation of data – Diagrammatic and Graphic representation of data.

Unit – II Measures of Central Tendency (15 Hours)

Mathematical Averages – Arithmetic Mean – Direct method, Short-cut method, Step Deviation method – Geometric Mean – Harmonic Mean – Corrected Mean – Combined Mean – Positional Averages – Median, Quartiles, Deciles and Percentiles – Mode.

Unit – III Measures of Dispersion, Correlation & Regression (20 Hours)

Range – Quartile Deviation – Mean Deviation – Standard Deviation: Actual Mean Method, Assumed Mean Method, Combined Standard Deviation, Corrected Standard Deviation – Co-efficient of Variation – Comparison of Measures of Dispersion – Lorenz curve.

Correlation – Definition - Karl Pearson’s co-efficient of Correlation – Spearman Rank Correlation – Concurrent deviation. Regression – Definition – Regression Equation – Linear Regression – Difference between Regression and Correlation.

Unit – IV Probability (10 Hours)

Probability - Concepts of Probability- Application of addition & multiplication theorems - Conditional Probability - Baye’s Theorem (no proofs, simple problems & business applications only).

Unit – V Analysis of Time Series & Index Numbers (20 Hours)

Elements of Time Series – Secular Trend: Graphic Method, Method of Semi-Averages, Method of Moving Averages, Method of Least Squares. Seasonal Fluctuations: Method of Simple Averages, Method of Moving Averages, Ratio to Trend Method, Method of link relatives, Cyclical Fluctuation, Random Fluctuation.

Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyre’s formula, Paache’s formula, Fisher’s formula, Marshal Edge-worth formula, Bowley’s formula, Kelly’s formula – Mathematical test of consistency: Time Reversal Test, Factor Reversal Test – Fixed Index Number – Chain Index Number – Cost of Living Index.

Distribution of Marks: Theory 25% & Problem 75%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Gupta	Statistical Method	Sultan Chand & Sons	33 rd revised edition, 2005
2.	R.S.N.Pillai & Bagavathy	Statistics : Theory & Practice	Sultan Chand & Sons	2010

3.	P.R Vital	Business Statistics	Margam Publications	2001
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Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Ajai S. Gaur & Sanjaya S. Gaur	Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS	SAGE Publications Pvt. Ltd.	2009
2.	Vijaya Krishnan & Sivathanu Pillai	Statistics for Beginners	AtlanticBooks	2011
3.	Eelko Huizingh	Applied Statistics with SPSS	SAGE Publications Pvt., Ltd.	2007

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.

CORE PRACTICAL – I
ACCOUNTING PACKAGE - PRACTICALS

2021 – 2022 Onwards

Semester - IV	Accounting Package - Practicals	Hours/Week - 5	
Core Practical - I		Credits - 5	
Course Code - 21UCO4CC1P		Internal 40	External 60

Course Objective

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of manual accounting	K1
CO2	Explain the procedure for creating a company	K2
CO3	Apply the accounting procedures for Ledger creation, Accounting vouchers and Cost centre.	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary	K4
CO5	Estimate budget	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	M	M	M	M
CO3	M	M	M	M	M
CO4	M	S	M	M	M
CO5	S	S	S	S	S

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction (18 Hours)

Introduction to Accounting Packages – Features – Introduction to Tally – Features of Tally – Creation – Alteration and Deletion of Company – Accounting Features – Accounting Groups – User defined groups – Ledger creation, alteration and deletion – Final Accounts and Balance Sheet.

Unit – II Accounting Voucher (18 Hours)

Accounting Vouchers – Various types of Accounting Vouchers – Voucher entries – Extraction of Day book and Trial balance – Cost centres – Cost categories – Cost centre class – Bill

wise details – Interest calculation.

Unit – III Budget Creation

(18 Hours)

Budget creation and alteration – Variance analysis – Payroll preparation – Statutory features – voucher entries.

Unit - IV Inventories

(18 Hours)

Inventory Masters: Creation, Alteration and Deletion of Stock Groups, Stock Categories, Units of Measures, Godowns and Stock items – Inventory Features – Entries in Accounting and Inventory vouchers using stock items.

Unit - V GST& Generating Reports

(18 Hours)

Introduction to GST – Registration - Creating Company with GST – Creating Tax Ledgers- Recording GST Sales – Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement - Stock Summary.

List of Practicals

1. Creation, alteration and deletion of companies and user defined accounting groups
2. Creation, alteration and deletion of ledger and final accounts and balance sheet preparation.
3. Voucher entries in double entry mode
4. Voucher entries using cost centres and cost categories
5. Voucher entries using bill wise details and interest calculation
6. Creation and alteration of budgets and variance analysis
7. Creation, alteration and deletion of inventory masters
8. Order processing and voucher entries using accounting and inventory vouchers.
9. Generating Accounting and Inventory Reports
- 10.

Text Book

S.No	Authors	Title	Publishers	Year of publication
1	A.K. Nadhani	Implementing Tally ERP	BPB Publications, Chennai	2019

2	Tally Education Private Ltd., Bengaluru	Tally ERP 9	BPB Publications	2017
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Reference

S.No	Authors	Title	Publishers	Year of publication
1	Vishnu P. Singh	Tally ERP 9 with GST	Sultan Chand & Sons	2018
2	V. Srinivasavallabhan	Computer Applications in Business	Sultan Chand & Sons	2018

Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment & Activity.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

ALLIED COURSE – IV

BUSINESS LAW

2019 – 2020 Onwards

Semester - IV	Business Law	Hours/Week –4	
Allied Course - IV		Credits –3	
Course Code - 19UCO4AC4		Internal 25	External 75

Course Objective

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business.
- To familiarize students with case laws related to business.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Define the concept of contract and state the law relating to Indian Contract Act	K1
CO2	Explain the different elements of contract, performance of contract and different modes of discharge of contract	K2
CO3	Illustrate the application for registration of partnership	K3
CO4	List out the objectives of competition act	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	S	M	M
CO4	S	M	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I The Indian Contract Act, 1872: General Principles of Contract (12 Hours)

Contract - Meaning & Definition - Nature of Contract - Characteristics and Kinds - Essentials of a valid Contract - Offer and Acceptance - Consideration - Contractual Capacity - Free Consent - Legality of Objects - Void Agreements.

Unit – II The Indian Contract Act, 1872: Specific Contracts (12 Hours)

Performance of Contract - Modes of discharge of a Contract - Breach and its Remedies - Contingent Contracts - Quasi Contracts - Contract of Indemnity and Guarantee - Contract of Bailment and Pledge - Contract of Agency.

Unit – III The Sale of Goods Act, 1930**(12 Hours)**

Formation of Contract of Sale - Sale & Agreement to Sell - Conditions and Warranties - Doctrine of Caveat Emptor - Transfer of property – Passing of Property - Performance of Contract of Sale - Unpaid seller - Remedies for Breach of Contract of Sale - Auction Sale.

Unit – IV Partnership Act, 1932 & LLP Act 2008**(14 Hours)**

Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and Outgoing Partners - Mode of Dissolution of Partnership - The Limited Liability Partnership Act, 2008.

Unit – V Competition Act, 2002**(10 Hours)**

Objectives - Salient features - Anti-competitive agreements - Prevention of abuse of dominant position – Combination - Competition advocacy - Competition Commission of India.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N.D. Kapoor	Elements of Mercantile Law	Sultan Chand & Sons Private Limited, New Delhi	2014
2.	R.S.N. Pillai & Bagavathi	Business Law	S. Chand & Co. Ltd., New Delhi	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	P.C. Tulsion & Bharat Tulsian	Mercantile Law	Tata Mc Graw Hill Education India	2014
2.	P.P.S. Gogna	Mercantile Law	S. Chand & Co. Ltd., New Delhi	2005

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE– II
ADVERTISEMENT MANAGEMENT

2019 – 2020 Onwards

Semester - IV	Advertisement Management	Hours/Week - 2	
Non-Major Elective - II		Credits - 2	
Course Code - 19UCO4NME2		Internal 25	External 75

Course Objective

- To know the basic marketing communication and the processes.
- To understand the process involved in personal selling and its implications for relationship development.
- To comprehend the ethical issues and social aspects of advertising.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Recall the conceptual framework of advertising	K1
CO2	Explain the formulation of advertising through effective marketing strategy to promote the product and service for economic development	K2
CO3	Identify the recent era in advertising and its powerful tools	K3
CO4	Analyze the ethical issues and social aspects of advertising	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit–I Introduction to Advertising (6 Hours)

Advertising – Definition - Objectives, Scope and Types - Role & Significance – Advertising an element of marketing mix – Communication process in advertising.

Unit – II Technological Aspects (6 Hours)

Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout – DAGMAR approach, Determination of target audience – Building of advertising programme – Message, Headlines, Copy, Logo, Illustration, Appeal and Layout.

Unit – III Advertising Media**(6 Hours)**

Media planning, Electronic media, Buying advertising aids, Trademarks, Slogans, Packaging, Pop - up displays, Premiums, Free samples etc.,

Unit – IV Advertising Agencies**(6 Hours)**

Advertising Agencies: Selection, Compensation and Appraisal of an agency – Methods of measuring advertising effectiveness - Developing corporate image – Techniques, Concepts and Practices.

Unit – V Advertising in India**(6 Hours)**

Role of Advertising in modern business - Economic, Social and Ethical aspects of advertising and advertising goals – Recent developments and Issues in advertising.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L. Gupta & V.V. Ratna	Advertising and Sales Promotion Management, An Indian perspective Text and Cases	Sultan Chand & Sons, New Delhi	2004

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ruchi G.	Advertising Principles & Practice	S.Chand & Company Ltd, Delhi	2012
2.	Dr. Ansuya. Angadi	Advertising & Sales Management	Sri Siddalingeshwara Prakashana, Gulbarga	2010
3.	Aaker, David A., Rajeev Batra and John G. Mayers	Advertising Management	Prentice Hall of India Pvt. Ltd., New Delhi	2001

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. Shilpa A. Talreja – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

A. INTRODUCTION TO MS-WORD (PRACTICAL)

2021 – 2022 Onwards

Semester - IV	Introduction to MS-Word (Practical)	Hours/Week –2	
Skill Based Elective - I		Credits –2	
Course Code - 21UCO4SBE1AP		Internal 40	External 60

Course Objective

- To understand basic and advanced text, paragraph and document formatting.
- To create brochures, flyers and business cards using MS-Word.
- To apply tables and templates by using formatting tools.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	List out the components of MS-Word	K1
CO2	Demonstrate the use of hyperlink option	K2
CO3	Apply Mail merge concepts and mathematical expressions	K3
CO4	Analyse word processing terminology and concepts	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Beginning to use Microsoft Word **(6 Hours)**

Microsoft Word – Opening a New Document – Saving a Document – Basic Editing – The Cursor – Inserting Text – Deleting Text, Text Undo and Redo – Wrap Text – Formatting – Selecting Text – Applying a Font – Changing Font Size – Font Attributes - Font Colour Clear Formatting – Text Alignment Copying and Moving Texts and Objects – The Clipboard – Paste.

Unit – II Editing Features **(6 Hours)**

Spell Check — Thesaurus – Auto Correct – Creating own Default Dictionary – Word Count – Track Changes – Accepting and Rejecting Changes – Page View – Zoom – Paragraph

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Bittu Kumar	Microsoft Word 2010	V & S Publishers	2017
2.	Faithe Wempen	Microsoft Word 2010 in Depth	QUE	2010

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

B. CREATIVE ADVERTISING (PRACTICAL)

2021 – 2022 Onwards

Semester - IV	Creative Advertising (Practical)	Hours/Week – 2	
Skill Based Elective - I		Credits – 2	
Course Code – 21UCO5SBE1BP		Internal 40	External 60

Course Objective

- To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.
- To highlight the importance of advertising as a business strategy.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of advertisement	K1
CO2	Explain how creativity can be incorporated in an advertisement	K2
CO3	Develop advertising media buying and planning strategies	K3
CO4	Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	S	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction (6 Hours)

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

Unit – II Consumer Perception (6 Hours)

Consumer Behaviour – consumer decision making process – consumer perception process.

Unit – III Creative Advertising**(6 Hours)**

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit – IV Designing**(6 Hours)**

Designing Print Ad – choosing format – designing page – choosing typefaces –working with visuals – lay-out ready for print.

Unit – V Advertising Strategy**(6 Hours)**

Advertising and Media strategy – Role of Media; types of media, their advantages and Disadvantages, media planning, selection & scheduling strategies.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Chunawalla & K. C. Sethia	Foundation of Advertising Theory & Practice	Himalaya Publishing House, New Delhi	2000
2.	William H. Bolew	Advertising	John Wiley & Sons New York	1995
3.	Courtland Bovee John Thill & George Dovel	Advertising Excellence	Tata Mc Graw Hill Publications, New Delhi,	1995

Pedagogy

Lab demonstration, Power Point Presentation and Activity

Course Designer

Ms. S. Praveena, Assistant Professor, Department of Commerce.

CORE COURSE – VIII
CORPORATE ACCOUNTING

2019 – 2020 Onwards

Semester - V	Corporate Accounting	Hours/Week - 5	
Core Course - VIII		Credits - 5	
Course Code - 19UCO5CC8		Internal 25	External 75

Course Objective

- To understand various adjustments related to share capital.
- To know the pattern of final accounts of the company.
- To understand the provisions of the Company Act and to build accountability in corporate sector.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Recall the conceptual background of Company Accounts	K1
CO2	Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures	K2
CO3	Build knowledge on value of goodwill and shares of business firm.	K3
CO4	Analyse the accounts of Holding Companies and Banking Companies	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit–I Introduction

(15 Hours)

Introduction to Company Act - Issue of shares: Par, Premium and Discount, Forfeiture and Reissue of Shares – Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting, Partial underwriting.

Unit – II Issue and Redemption of Shares & Debentures

(15 Hours)

Issue and Redemption of Preference Shares - Provisions relating to issue and redemption of preference shares - Issue and Redemption of debentures

Unit – III Profit Prior to Incorporation and Final Accounts of a Company (15 Hours)

Profit Prior to incorporation- Treatment of profit or loss prior to incorporation - Preparation of Final accounts of companies - Company Balance Sheet - Computation of Managerial Remuneration.

Unit – IV Holding Company Accounts (15 Hours)

Accounts of Holding Companies (excluding Inter Company Holdings)

Unit – V Accounts of Banking Company (15 Hours)

Accounts of Banking Companies (new format) - Preparation of Profit and Loss Account – Balance Sheet.

Distribution of Marks: Problems 80% and Theory 20%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2013

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2017
2.	Gupta. R L and Radhasamy. M	Corporate Accounting	Sultan Chand & Sons	2013
3.	M.C.Shukla & T.S.Grewal	Advanced Accountancy	Sultan Chand & Sons	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions, Experience Discussion & Activity.

Course Designer

Dr. P. Banu, Assistant Professor, Department of Commerce.

CORE COURSE – IX

AUDITING

2019 – 2020 Onwards

Semester - V	Auditing	Hours/Week –5	
Core Course - IX		Credits –5	
Course Code - 19UCO5CC9		Internal 25	External 75

Course Objective

- To provide in-depth study of auditing principles, concepts and its practices.
- To know the meaning of internal control, internal check and audit.
- To impart knowledge about the methods of auditing and their applications.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Tell the concepts of auditing framework systems	K1
CO2	Illustrate the roles and responsibilities of a company auditor	K2
CO3	Apply latest technological procedures in auditing	K3
CO4	Examine the different types of vouchers	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	M	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Auditing (15 Hours)

Auditing – Definition, Features, Differences between Accountancy, Auditing and Book-keeping, Scope of Auditing – Independent Auditing – Materiality in Auditing – Efficiency Audit – Property Audit – Techniques of Auditing – Stages – Standards of Auditing.

Unit – II Vouching (15 Hours)

Vouching – Meaning – Significance – Important factors obtained from Vouchers – Features of Vouchers, Difference between Checking and Vouching – Vouching Cash Transactions – Audit Payments – Vouching of Trading Transactions – Service Transactions – Audit of Purchase – Purchase Returns – Credit Sales.

Unit – III Verification and Valuation of Assets and Liabilities**(15 Hours)**

Verification and Valuation of Assets and Liabilities – Meaning of Verification – Problems in the Valuation of Assets – Audit of Fixed Assets – Current Assets – Debtors, Bills Receivables, Advances, Loans, Securities, Bank Balances – Verification of Liabilities, Share Capital, Trade Creditors, Outstanding Expenses.

Unit – IV Auditing Procedures in Joint Stock Companies**(15 Hours)**

Audit of Joint Stock Companies – Qualification and Disqualification - Appointment, Rotation and Removal of Auditor – Remuneration and expenses of an Auditor – Powers and Duties of an Auditor – Status of an auditor – Auditors Lien – Auditors Report - Liabilities of an Auditor under Companies Act - Law of Agency – Liability of an Auditor to third parties.

Unit – V EDP & E-Audit**(15 Hours)**

EDP Auditing – Definition – Need for Control – Effects of EDP Auditing – Foundation of EDP Auditing – Steps in EDP Audit – E-Auditing – Objectives – Features of E-Auditing – E-filing - Audit Report – Procedure for E- filing of the Tax Audit Report.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.Vengadamani	Practical Auditing	Margham Publications	2013
2.	B.N.Tandon	Principles of Auditing	S.Chand and Company, New Delhi.	2000

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ravinder Kumar and Virendar Sharma	Auditing Principles and Practices	PHI Learning Pvt. Ltd., Revised Edition, New Delhi.	2009
2.	Dr. L. Natarajan	Practical Auditing	Margham Publications	2018
3.	Dicksee	Principles of Auditing	Vikas Publishing House, New Delhi.	2000

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions, Experience Discussions & Brain Storming Activity.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

CORE COURSE – X
ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

2019 – 2020 Onwards

Semester - V	Entrepreneurship & Small Business Management	Hours/Week - 5	
Core Course - X		Credits - 5	
Course Code - 19UCO5CC10		Internal 25	External 75

Course Objective

- To enrich the students towards the knowledge of entrepreneurial skills.
- To understand the approaches to attain the goals of the business.
- To describe the challenges of entrepreneurship especially for a small business.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Tell the basic concepts of Entrepreneurship Development	K1
CO2	Outline a business plan that can be used to run a new small business enterprise	K2
CO3	Identify the funding agencies and various financial institutions involved in the development of SSI	K3
CO4	Analyse the role of Government in organizing Entrepreneurship Development Programme	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Entrepreneurship (15 Hours)

Meaning of entrepreneur - Evolution of the concept - Functions of an Entrepreneur - Types of Entrepreneur - Qualities of an entrepreneur – Concept of Entrepreneurship - Evolution of Entrepreneurship - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process - Factors influencing entrepreneurship – Women Entrepreneurs – Rural Entrepreneurs.

Unit – II Financial Assistance and Innovation (15 Hours)

Entrepreneurial development – Agencies – Commercial Banks – District Industries Center – National Small Industries Corporation – Small Industries Development Organization – Small

Industries Service Institute. Small Scale Financial Institutes – SIDBI – SIDCO - SFC's - SIPCOT – NABARD – PM Schemes – Problems in SSI.

Unit – III Development of Business Ideas (15 Hours)

Project Formulation - Business idea generation techniques – Identification of business opportunities – Feasibility Study – Marketing, Finance, Technology & Legal formalities – Preparation of Project Report - Tools of Appraisal.

Unit – IV Entrepreneurial Development Programme (15 Hours)

Entrepreneurial Development Programme (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs - Critical evaluation.

Unit – V Economic Growth and Development (15 Hours)

Role of entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration and Franchising / Dealership.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Entrepreneurial Development	S. Chand & Company (Pvt.) Ltd.	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. V. Sujatha, Dr. V. Gomathi, Dr. N. Savithri & Dr. M.A. Parveen Banu	Entrepreneurial Development	Cauvery Publications	2014
2.	Srinivasan N.P	Entrepreneurial Development	Margham Publications	2014
3.	Saravanavel	Entrepreneurial Development	Himalaya Publications	2015
4.	C.S.V. Murthy	Entrepreneurial Development	Himalaya publishing house	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion, Experience Discussion & Brain Storming Activity.

Course Designer

Dr. J. Praba, Assistant Professor, Department of Commerce.

CORE COURSE – XI
FINANCIAL MANAGEMENT

2019 – 2020 Onwards

Semester - V	Financial Management	Hours/Week - 5	
Core Course - XI		Credits - 5	
Course Code - 19UCO5CC11		Internal 25	External 75

Course Objective

- To provide an in-depth understanding of the link between company decision-making in financial management concepts.
- To understand the financial plans, proposals and results.
- To apply the tools to make decisions faced by a manager in investment decisions.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	List out the concepts of financial management to contemporary financial events	K1
CO2	Explain the primary sources of capital, trade-off between risk and returns	K2
CO3	Apply financial theory to analyze cash and receivables	K3
CO4	Analyse the value of money over time and its uses	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	M	M
CO3	M	M	M	M	M
CO4	S	S	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Financial Management (15 Hours)

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management - Time value of money - Present value and Compound value.

Unit – II Financial Planning and Cost of Capital (15 Hours)

Financial Planning: Introduction - Objectives, Steps in financial planning, factors affecting financial planning, Estimation of financial requirements of a firm, Capitalization - Cost of Capital

– Cost of Debt - Cost of Preference Share Capital - Cost of Equity - Cost of Retained Earnings - Weighted Average Cost of Capital.

Unit – III Capital Structure and Leverages (15 Hours)

Capital Structure Planning – Factors affecting capital structure – Determining debt and equity proportion – Theories of capital structure – Leverage – Significance and types of leverage.

Unit – IV Working Capital and Dividend Policy (15 Hours)

Working capital – Components of working capital – Working Capital Operating Cycle – Determinants of working capital requirement - Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Theories (Walter’s, Gordon’s – M.M. Approach).

Unit – V Cash and Receivable Management (15 Hours)

Cash Management – Motives of holding cash - Stages in cash management - Baumol and Miller Orr model of managing cash – Receivables management - Objectives, factors - Credit policy - Credit standard - Credit term - Collection policy.

Distribution of Marks: Problems 80% and Theory 20%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Khan & Jain	Financial Management	Tata McGraw Hill	2017
2.	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2014
3.	Dr. R. Ramachandran & Dr. R. Srinivasan	Financial Management	Sriram Publication	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. A. Murthy	Financial Management	Margham Publications	2013
2.	Sharma and Gupta	Financial Management	Kalyani Publications	2017
3.	Prasanna Chandra	Financial Management	Tata McGraw Hill	2007

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion, Experience Discussion and Brain Storming Activity.

Course Designer

Dr. P. Banu, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – I

A. BUSINESS CORRESPONDENCE AND REPORTING

2019 – 2020 Onwards

Semester - V	Business Correspondence and Reporting	Hours/Week –4	
Major Based Elective - I		Credits –3	
Course Code - 19UCO5MBE1A		Internal 25	External 75

Course Objective

- To acquire good communication skills requisite for business correspondence and reporting.
- To provide an overview of prerequisites to Business Communication.
- To impart the correct practices of the strategies of Effective Business writing.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Select appropriate organizational formats and channels used in developing and presenting business messages.	K1
CO2	Explain analytical and problem solving skills appropriate to business communication.	K2
CO3	Identify ethical, legal, cultural and global issues affecting business communication	K3
CO4	Analyse the situation of writing various types of letters	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Communication (6 hours)

Meaning and Definition – Needs – Objectives and Principles – Communication Media – Types of Communication – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non - Verbal Communication – Barriers to Communication – Steps to overcome barriers of communication.

Unit – II Business Letters (6 hours)

Meaning, Need, Functions and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation – Routine request

letters – Responses to letters – Refusal letters – Claim letters – Collection letters – Application Letters – Curriculum Vitae.

Unit – III Letters of Enquiries, Quotations and Offers (6 Hours)

Letters of Enquiry – Opening and closing sentences in letters of enquiry – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and execution of order.

Unit – IV Circular, Sales and Bank Correspondence (6 Hours)

Meaning of Circular letters – Objectives – Situations that need Circular letters – Meaning of Sales letters – Objectives – Advantages – Three P's functions, Bank Correspondence – Correspondence with customers, Head Office and with other banks.

Unit – V Report writing and Communication using Technology (6 Hours)

Meaning of a Report- Importance- Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication, the telephone, the public addressing system – Word processor – Telex, Fax, Email – Teleconferences, Voicemail-Internet-Multimedia – Teleconferencing-Mobile Phone Conversation-Video Conferencing – SMS-Telephone Answering Machine.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sharma	Business Correspondence and Report Writing	Tata Mc-Graw Hill	2017
2.	P. Subba Roa	Business Communication	Cengage	2013

Pedagogy

Lecture, Power Point Presentation, Group discussion, Seminar and Assignment.

Course Designer

Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – I

B. E - RETAILING

2019 – 2020 Onwards

Semester - V	E-Retailing	Hours/Week - 4	
Major Based Elective - I		Credits - 3	
Course Code -19UCO5MBE1B		Internal 25	External 75

Course Objective

- To develop innovative ideas in E-Retailing.
- To analyze current retail strategic changes and developments.
- To identify, adapt and plan with online Customer Management

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Tell the basic theoretical concepts of E-retailing	K1
CO2	Explain online merchandise techniques	K2
CO3	Apply e-retailing pricing strategies	K3
CO4	Analyse the recent trends in e-retailing	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I E-Retailing (12 Hours)

Meaning – Definition – Transition from traditional marketing to e-marketing – Demographics and Targeting – Adaptability and closed – Loop marketing – Advantages of e-Retailing – Shortcomings of e-Retailing.

Unit – II Online Customer Management & Application Domain (12 Hours)

Understanding on e-consumer – Normal consumer – Communicating with e-consumer – E-application perspective – E-retailing online merchandising techniques.

Unit – III E-Store Design (12 Hours)

The impact of information technology in retailing – Integrated system and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – E-service.

Unit – IV Pricing strategies**(12 Hours)**

The role of cyber intermediaries in E- retailing – E-retailing and supply chain management system – Concept of online pricing – Factors affecting online pricing – Different methods of online pricing – Price discrimination in E-retailing – Pricing strategies for information goods – Dynamics pricing for E-retailing – Promotional strategies of E-retail business.

Unit – V Recent Trends in E-Retailing**(12 Hours)**

Future perspectives of E-retailing – M-shopping – multi-channel success and the future of E-retailing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Charles Dennis Tino Fenech & Bell Merrilees	E-retailing	Routledge	2004
2.	Michale Levy & Barton Weitz	Retail Management	Mc Graw Hill	2011
3.	S.L. Gupta, Ramesh Mittal & Ruchi Nayyar	Retailing and E-Tailing	International Book House Pvt. Ltd.	2011

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Tawfik Jelassi, & Albrecht Enders	Strategies for E- business	Prentice Hall	2008
2.	David Gilbert	Retailing Management	Pearson Publication	2002

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Experience Discussion and Assignment.

Course Designer

Ms. D. Indumathi, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – II

A. INTRODUCTION TO MS-EXCEL AND POWERPOINT (PRACTICAL)

2020 – 2021 Onwards

Semester - V	Introduction to MS-Excel and Powerpoint (Practical)	Hours/Week –2	
Skill Based Elective - II		Credits –2	
Course Code - 21UCO5SBE2AP		Internal 40	External 60

Course Objective

- On completion of this course the students will be skilful in the various functions and formulas in MS Excel.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Find differences between excel workbook and worksheet	K1
CO2	Explain chart function of excel to represent numeric data in multiple formats	K2
CO3	Make use of design layouts and templates for presentation	K3
CO4	Analyse different components of excel worksheet	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to MS-Excel (6 Hours)

Navigating MS Excel – Cells, Rows and Columns – Workbooks – Opening – Labeling and Naming – Adding and Deleting – Hiding / Unhiding – Columns and Rows – Adjacent Columns – Separated – Columns – Saving Workbooks – Saving an existing file – Headers and Footers – Margins for Headers and Footers – Print Area (Print a Range of Pages).

Unit – II Entering Information into MS-Excel (6 Hours)

Entering data – Entering Labels and Values – Entering Values – Multiple entries – Copying cells, Rows and Columns – Pasting cells, Rows and Columns – To Paste an item from clipboard – Inserting and Deleting Rows and Columns – To insert a Column – To insert a Row – Filling Cells with a series of Data – Editing Cell Data – Find and Replace - Looking Rows and Columns by

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Lokesh Lalwani	Excel 2019	BPB Publications	2019
2.	Bittu Kumar	Microsoft Power Point 2010	V & S Publishers	2017

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – II

B. DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL)

2020 – 2021 Onwards

Semester - V	Digital Designs for Business Application (Practical)	Hours/Week –2	
Skill Based Elective - II		Credits –2	
Course Code - 21UCO5SBE2BP		Internal 40	External 60

Course Objective

- To understand how to use digital technologies to communicate and gather information.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	How to use cloud computing to improve productivity by designing, saving and uploading documents in an online account.	K1
CO2	Demonstrate fair use and acceptable use policies on assignments / projects.	K2
CO3	Make use of online collaboration tool such as calendar, document and presentation sharing.	K3
CO4	Classify personal and business use of “apps” on digital services.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Reinforce Basic Skills (6 Hours)

Improve internet navigation skills in accessing information – Evaluate validity and authenticity of a website – Practice effective usage of online resources for professional communication (e-mail etiquette, mobile phone) and social media.

Unit – II Applications of Digital Technology (6 Hours)

Create a digital portfolio (e.g. website, blog etc.) – Explore freeware available on the internet. (Open office, Google Apps, etc.) – File conversion software to convert multiple types of files.

Unit – III Sources of Digital Images (6 Hours)

Images from digital services / online image library – Save, compress, share and manage and digital images – Create an infographic, poster or other print media and save as a .pdf or other format – Generate and include Quick Response (QR) code on a print media.

Unit – IV Audio – Video Application (6 Hours)

Audio file types – Speech / Voice recognition technologies – Create and insert video for use in a podcast, presentation or digital portfolio – Audio/video conferencing.

Unit – V Ethical and Legal Issues (6 Hours)

Components of acceptable use policies, Code of ethics and their role in business environment – Fair use and legal issues related to FERPA and posting on the internet.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	John F. Wakerly	Digital Design Principles and Practices	Pearson	2008
2.	Morris Mono M & Michael D. Ciletti	Digital Design	Person	2018

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – III

A. COMMERCE – PRACTICAL

2020 – 2021 Onwards

Semester - V	Commerce - Practical	Hours/Week –2	
Skill Based Elective - III		Credits –2	
Course Code –21UCO5SBE3AP		Internal 40	External 60

Course Objective

- To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of banking and Insurance	K1
CO2	Explain the procedure for filling applications of Bank and Insurance	K2
CO3	Build practical skills to audit assistant and financial supporting services	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I

(6 Hours)

Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes - Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

Unit – II

(6 Hours)

Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts – Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's – Drawing and endorsing of bills of exchange and promissory notes.

Unit – III**(6 Hours)**

Filling up of application forms for admission in co-operative societies – Filling up of loan application forms and deposit challan – Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV**(6 Hours)**

Preparation of agenda and minutes of meetings-both general body and board of directors. (Students are asked to write agenda and minutes of their own and should not use printed format) – Using Bin card and inventories – Using Cost Sheets.

Unit – V**(6 Hours)**

Filling up of an application form for LIC policy, filling up of the premium form filling up the challan for remittance of premium - Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy - Filling up income -tax returns and application for permanent account number.

Note:

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Pedagogy

Power Point Presentation, Lab Demonstration and Activity.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – III

B. SKILLS FOR COMPETITIVE EXAMINATION

2019 – 2020 Onwards

Semester - V	Skills for Competitive Examination	Hours/Week - 2	
Skill Based Elective - III		Credits - 2	
Course Code - 19UCO5SBE3B		Internal -	External 100

Course Objective

- To develop students with professional and ethical attitude, effective communication skills and the attitude of working in group/with people for successful careers.
- To use current technologies, skills and tools necessary for computing practices.
- To help students to succeed in competitive exams.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Select prospective career in Government and Corporate Sector	K1
CO2	Outline a sense of awareness and other information about various competitive examinations	K2
CO3	Solve a problem and to identify the appropriate computing requirement	K3
CO4	Motivate the students to prepare for high level competitive exams	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	S	S	S	M	M
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Reasoning Ability (6 Hours)

Coding & Decoding - Puzzles- Seating Arrangement - Logical reasoning - Ranking and Order- Alphanumeric series - Data Sufficiency - Syllogism - Input and Output - Statement, Argument & Assumption - Reasoning Analogy - Reasoning Inequality - Fundamental arithmetical operations - Blood Relations.

Unit – II Quantitative Aptitude (6 Hours)

Simplification and Approximation - Profit & Loss - Number Series - Quadratic Equations - Problems on Ages - Boat and Stream - Speed, Time & Distance – Percentage- Ratio & Proportion -

Number System - Simple & Compound interest - Menstruation- Mixture & Allegations - Time and Work - Pipes and Cistern- Problems on Trains.

Unit – III Data Analysis and Interpretation (6 Hours)

Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) - Linear Equation – Probability.

Unit – IV English Language (6 Hours)

Reading Comprehension - Cloze test - Fill in the blanks - Tense rules - Sentence Rearrangement - Error detection - Preposition rules - Paragraph Completion - Idioms & Phrases.

Unit – V General Awareness (6 Hours)

Common Abbreviations - UN and Other Important World Organizations - Current Events of National and International Importance - Current Ministers and Governors - Capitals & Currencies - Monuments and Places of India.

Distribution of Marks: Multiple Choice Questions - 100 Marks

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S. Aggarwal	A Modern Approach to Logical Reasoning	S Chand	2006
2.	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S Chand	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	B.S. Sijwali , Indu Sijwali	A New Approach to REASONING Verbal & Non-Verbal	Arihant	2014
2.	Oswal	Quantitative Aptitude For Competitive Examinations	Oswal	2020

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Experience Discussion & Group Discussion.

Course Designer

Ms. N.Akilandeswari – Assistant Professor, Department of Commerce.

UGC JEEVAN KAUSHAN LIFE SKILLS

PROFESSIONAL SKILLS

2019 – 2020 Onwards

Semester - V	Professional Skills	Hours/Week - 2	
UGC Jeevan Kaushal Life Skills		Credits - 2	
Course Code - 19UGPS		Internal 25	External 75

Course Objective

- To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.
- To enhance the comprehensive skills required for a work environment leading them competent and confident.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify and define professional communication skills and effective interaction.	K1
CO2	Examine and reproduce LSRW skills in professional development.	K2
CO3	Explain and express views and opinions in an assertive manner.	K2
CO4	Prepare and practise to be aware of the cultural heritage of India.	K3
CO5	Employ and transfer the acquired skills in a practical approach	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	S	S
CO2	S	S	L	M	S
CO3	S	S	M	M	S
CO4	M	S	S	L	L
CO5	S	S	L	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I **Resume Skills** **(5 Hours)**

- Preparation and Presentation.
- Avoiding Common Errors.
- Preparing Resumes for Specific Purposes.

Unit – II **Interview Skills** **(8 Hours)**

- Useful Vocabulary
- Preparation and Presentation.

- Dos and Don'ts
- Observation of a Simulated Interview.

Unit – III Body Language and Personal Grooming (5 Hours)

- Importance of Body Language (Postures, Eye Contact, Expressions & Etiquettes)
- Good Grooming is Being Clean

Unit – IV Social and Cultural Etiquettes (6 Hours)

EXISTING TRADITIONAL TAMIL AND INDIAN CULTURE

- Introduction to Tamil Culture
- Introduction to Indian Culture and Etiquette

Pls. Note:(Subjected to inclusions based on the requirements of the respective disciplines)

- Good Manners and Etiquettes
- Table Manners
- Manners in Public

Unit – V Group Discussion Skills (6 Hours)

- Meaning and Methods of Group Discussion.
- Procedure of Group Discussion.
- Group discussion – Simulation.
- Common Errors – How to Avoid It

Material for Teaching and Reference:

https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-typographic_resume/resume_basics.pdf

<http://worldwideuniversity.org/library/bookboon/the-art-of-interview-skills.pdf>

https://www.tutorialspoint.com/positive_body_language/positive_body_language_tutorial.pdf

<http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf>

https://www.etiquettescholar.com/dining_etiquette/table_manners.html

http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/final_tamil_manual.pdf

Pedagogy

Seminar, Simulation, Quiz & Assignment

Course Designer

Dr. Rita Shanthakumar, Associate Professor & Dr. A. Suganthi, Assistant Professor,
Department of English.

CORE COURSE – XII
MANAGEMENT ACCOUNTING
2019 – 2020 Onwards

Semester – VI	Management Accounting	Hours/Week – 6	
Core Course – XII		Credits – 5	
Course Code –19UCO6CC12		Internal 25	External 75

Course Objective

- To understand the concepts and techniques of Management Accounting.
- To enhances a manager's ability to make effective Economic Decisions.
- To understand and analyze accounting information for Decision-Making, Planning and Control.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	List out the concepts of Management Accounting	K1
CO2	Infer on the financial statements and develop knowledge to present a good Management Report	K2
CO3	Use cost-volume-profit analysis in Decision Making	K3
CO4	Analyse and interpret the performance of the firm through preparation of Financial Statements	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction (18 Hours)

Management Accounting – Meaning, Scope, Objectives – Relationship between Financial, Cost and Management Accounting – Financial Statement Analysis – Comparative Statement – Common Size Statement – Trend Analysis.

Unit – II Fund Flow & Cash Flow Statement (18 Hours)

Fund Flow Statement – Meaning - Preparation – Schedule of changes in working capital – Fund from operations – Sources and applications – Cash flow Statement – Preparation of cash flow statement as per Accounting Standard 3

Unit – III Marginal Costing & Ratio Analysis (18 Hours)

Marginal Costing – Concepts – CVP analysis – BEP –Margin of Safety — Ratio Analysis – Meaning – Classification – Liquidity, Solvency, Turnover and Profitability ratios.

Unit – IV Budgetary Control & Standard Costing (18 Hours)

Budget and Budgetary Control – Meaning – Advantages – Preparation of Sales, Production, Purchase, Cash and Flexible Budget. Standard Costing – Meaning, Advantages and Limitations – Variance Analysis – Material and Labour Variance only.

Unit – V Capital Budgeting (18 Hours)

Capital Budgeting – Meaning, Importance – Appraisal Method – Payback Period – Accounting Rate of Return – Discounted Cash Flow – Net Present Value – Profitability Index – Internal Rate of Return.

Distribution of Marks: Theory 20% and Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	M.N. Arora	Cost and Management Accounting	Himalaya Publishing House	2015
2.	S.N.Maheshwari	Advanced Cost Accounting	Sultan Chand& Sons	2015
3.	Ramachandran & Srinivasan	Management Accounting	Sri Ram Publications	2015
4.	Khan and Jain	Management Accounting	Tata McGraw Hill	2015

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Ray Proctor	Managerial Accounting for Business Decisions	Pearson Publications	2016
2.	R.S.N. Pillai & Bhagavati	Management Accounting	S. Chand Publications	2015

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz & Assignment

Course Designer

Dr. S. Sowmya, Assistant Professor, Department of Commerce.

CORE COURSE – XIII

DIRECT TAXATION

2019 – 2020 Onwards

Semester – VI	Direct Taxation	Hours/Week – 6	
Core Course –XIII		Credits –5	
Course Code –19UCO6CC13		Internal 25	External 75

Course Objective

- To help the students understand and apply basic concepts and provisions of Income Tax Act.
- To lay down a foundation for computing gross total income and total tax liability.
- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax and Residential status of an individual	K1
CO2	Explain the taxable income from other sources	K2
CO3	Apply and practice the computation of Total Income of house property and business or profession	K3
CO4	Examine the tax liability of an assessee.	K4

Mapping with the Program Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction to Income Tax (18 hours)

Income Tax Act 1961- Definitions – Income – Agricultural Income – Person – Assessee – Types of Assessee– Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and Expenditure – Income exempt under Sec.10.

Unit – II Income from Salaries (18 hours)

Computation of Income from Salaries – Annual accretion – Provident Fund – Allowances – Perquisites – Types and treatment – Profit in lieu of salary – Exempted profits – Deduction u/s 16.

Unit –III Income from House Property & Profits and Gains of Business or Profession (18 hours)

Computation of Income from House Property – Determination of GAV,NAV – Deduction out of annual value – Exempted House Property Income – Profits and Gains of Business or Profession – Meaning – Computation – Expenses expressly allowed – Expenses expressly disallowed.

Unit – IV Income from Capital Gain & Other Sources (18 hours)

Computation of capital gain – Cost of acquisition – Cost of improvement – Exempted capital gain– Tax on capital gain - Computation of income from other sources – Specific incomes and other incomes chargeable under the head income from other sources.

Unit – V Gross Total Income & Tax Liability (18 hours)

Assessment of Individual – Set off and carry forward of losses –Deduction from Gross total income – Total tax liability – Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS)– E-filing.

Distribution of Marks: Theory 20 % & Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1	Dr.H.C.Mehrotra	Income Tax Law and Practice	SahithyaBhavan Publications	2020
2	Dr. N. Hariharan	Income Tax Law and Practice	Vijay Nicole Chennai	2020

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1	T. S. Reddy and Y. Hari Prasad Reddy	Income Tax Theory, Law and Practice	Margham Publications, Chennai	2020
2	Dr. Vinod K. Singhanian, Dr. Kapil Singhanian	Direct Taxes Law and Practice	Taxmann Publications	2021

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment&Experience Discussion.

Course Designer

Dr. M. A. Parveen Banu, Associate Professor, Department of Commerce.

MAJOR BASED ELECTIVE – II
A. HUMAN RESOURCE MANAGEMENT
2019 – 2020 Onwards

Semester – VI	Human Resource Management	Hours/Week – 5	
Major Based Elective – II		Credits – 4	
Course Code – 19UCO6MBE2A		Internal 75	External 25

Course Objective

- To understand the Human Resource Management and System at various levels.
- To develop relevant skills necessary for application in HR related issues.
- To integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts, functions and processes of HRM.	K1
CO2	Summarise the steps for recruitment and selection	K2
CO3	Apply the procedures for managing performance and compensation	K3
CO4	Analyse the various ways and methods of developing, maintaining and integrating human resources.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	S	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction to HRM (15 Hours)

Meaning, Definition, Nature and Scope of HRM – Characteristics – Objectives – Significance – Functions – Qualities of Human Resource Manager – HRM Environment – Preconditions for the success of HRM – Limitations of HRM – Human Resource Management in a changing Environment – Workforce Diversity – Downsizing – Voluntary Retirement Scheme.

Unit –II Acquiring Human Resources (15 Hours)

Human Resources Planning – Features – Objectives – Importance – Limitations and factors influencing HRP – Job Analysis and Job Design – Process – Techniques – Uses – Recruitment – Sources – Techniques – Recent Trends in Recruitment – Factors affecting recruitment – Selection – Steps in Selection Process – Placement, Induction and Socialisation.

Unit – III Developing Human Resources (15 Hours)

Employee Training – Need – Importance – Types – Objectives and Identifying Training Needs – Methods and Techniques of Training – Executive Development – Objectives – Importance – Process – Principle – Human Resource Development – Concept – Objectives, Mechanisms and Assumptions of HRD – Need – Significance – Principles – Scenario of HRD in Indian Industry – Emotional Quotient – Mentoring – Total Quality Management.

Unit – IV Managing Performance and Compensation (15 Hours)

Performance Appraisal – Concept – Objectives – Process – Importance – Methods – Essentials – Performance Appraisal through MBO – 360 Degree Appraisal Technique – Job Evaluation – Concepts – Objectives – Process – Advantages – Methods – Limitations – Wage and Salary Administration – Factors affecting wages – Objectives – Principles – Essentials of a sound wage and salary structure – Incentives.

Unit – V Maintaining and Integrating Human Resources (15 Hours)

Employee Health and Safety – Significance of Occupational Health – Working Conditions affecting Health – Occupational Hazards and Diseases – Statutory Provisions concerning Health Employee Safety – Significance Causes of Industrial Accidents – Employee Welfare – Meaning – Significance – Types – Social Security – Work Environment – Job Satisfaction – Concept – Determinants – Quality of Work Life – Management of Stress and Burnout.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	C.B.Gupta	Human Resource Management	Sultan Chand & Sons	2015

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Human Resource Management	S.Chand	2018
2.	V.S.P. Rao	Human Resource Management	Excel Books	2020
3.	Dessler, G and Varkkey, B	Human Resource Management	Prentice Hall	2017

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Dr.J. Praba, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – II

B. E-COMMERCE

2019 – 2020 Onwards

Semester – VI	E-Commerce	Hours/Week –5	
Major Based Elective – II		Credits –4	
Course Code – 19UCO6MBE2B		Internal 25	External 75

Course Objective

- To enable the students to understand the fundamental aspects of E-commerce, modes of electronic payment and security issues in the cyber network.
- To learn the business models of E-Commerce.
- To understand the key issues involved in managing electronic commerce initiatives.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of E-commerce	K1
CO2	Interpret the need for internet-based payments	K2
CO3	Apply business models of E-commerce and its applications of internet	K3
CO4	Analyse the security issues in cyberspace	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction of Electronic Commerce

(15 Hours)

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Ravi Kalakota Andrew B. Whinston	Frontiers of Electronic Commerce	Pearson	2013
2.	Elias. M. Awad	Electronic Commerce	Prentice Hall of India Pvt. Ltd.,	2002

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Zheng Qin	Introduction to E - Commerce	T Singha University Press, Beijing	2009
2.	Harold F Tipton	Information Security Management Handbook	Pearson Publication	2003
3.	Ron A Weber	Information System Control and Audit	Pearson Publication	2004
4.	Turban Lee, King & Chang	Electronic Commerce – A Managerial Perspective	Pearson Publication	2006
5.	Dr. S.V. Srinivasan Vallabhan	E- Commerce	Vijay Nicole Imprints Pvt., Ltd.,	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion & Experience Discussion.

Course Designer

Dr. C. Subha, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – III

A. FINANCIAL SERVICES

2019 – 2020 Onwards

Semester – VI	Financial Services	Hours/Week – 6	
Major Based Elective – III		Credits – 4	
Course Code –19UCO6MBE3A		Internal 25	External 75

Course Objective

- To understand the importance, structure and operation of the financial system.
- To think critically and creatively to identify better solutions within business constraints.
- To provide in-depth study of financial intermediaries and operation of financial system.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the structure of financial system and capital market	K1
CO2	Explain the composition of money market functions and guidelines of SEBI	K2
CO3	Identify the functions and procedures of secondary markets	K3
CO4	Develop the basic ideas on merchant banking, venture capital, mutual funds and derivatives	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Indian Financial System, Capital Market and SEBI (18 Hours)

Financial System – Functions – Financial concept – Financial intermediaries – Financial

Market – Meaning – Importance – Classification of Financial Market. Capital Market: Importance of Capital Markets – Financial Instruments – Features – SEBI – Objectives – Functions and Powers of SEBI – SEBI Guidelines.

Unit –II Money Market and Primary Market (18 Hours)

Money Market – Features – Importance – Composition of Money Market: Call money Market – Commercial Bills Market – Acceptance Market – Treasury Bill Market – Recent Developments in Money Market. New Issue Market – Meaning – Function – Relationship between New Issue Market and Stock Exchange – Methods of Floating New issues.

Unit – III Secondary Market (18 Hours)

Secondary Market – Functions – Procedures – Listing of Securities – Registration of Stock Brokers – Functions – Kinds of Brokers and their assistance – Indian Stock Exchange: Objectives – Functions. Online Trading – BSE – NSE – OTCEI – MCX – SX. Brokers: Functions of Brokers – Kinds of Brokers and their assistances – Kinds of Speculators – Speculative Transactions – Recent Developments in secondary market.

Unit – IV Merchant Banking (18 Hours)

Merchant Banking – Meaning – Definition – Scope and Objectives – Features – Functions – Services – Difference between Merchant Banking and Investment Banking - Merchant Banker's Code of Conduct.

Unit – V Venture Capital (18 Hours)

Venture Capital – Meaning – Features – Scope – Importance – Growth of Venture Capital Funds – Venture Capital funding process – Types - Nitin Desai Committee's Recommendations.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya Publishing House	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	S. Gurusamy	Financial Markets & Institutions	Vijay Nicole Imprints Pvt. Ltd.	2015
2.	N. Bhole	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Ms. D. Indumathi, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – III

B. ORGANISATIONAL BEHAVIOUR

2019 – 2020 Onwards

Semester – VI	Organisational Behaviour	Hours/Week – 6	
Major Based Elective – III		Credits – 4	
Course Code – 19UCO6MBE3B		Internal 75	External 25

Course Objective

- To understand the structure and behaviour of organisation.
- To explain individual behaviour related to motivation and rewards.
- To learn and appreciate different cultures and diversity in the workplace.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define basic concepts of an organizational behaviour and their relationship with social sciences	K1
CO2	Interpret the requisites of working environment – internal and external	K2
CO3	Build individual and organisational traits to improve learning, culture and the work system	K3
CO4	Examine the differences and similarities between leadership, motivation and communication	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	M	S

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction to Organisational Behaviour (18 Hours)

Organisational Behaviour - Meaning – Definition – Characteristics – Need for studying OB – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB.

Unit – II Perception, Personality and Learning (18 Hours)

Perception – Meaning – Process – Factors influencing Perception – Attitude – Factors influencing attitude – Personality Development – Determinants of Personality – Types - Personality Traits – Learning – Theories & Principles of Learning.

Unit – III Group Dynamics and Stress Management (18 Hours)

Group Dynamics – Formal and Informal Groups – Stress Management – Causes and Effects of Stress – Coping Strategies for Stress.

Unit – IV Leadership, Motivation and Communication (18 Hours)

Leadership – Concepts Theories and Styles – Motivation – Theories of Motivation – Communication – Conflict Management – Role Conflict – Interpersonal Conflict.

Unit – V Organizational Development and Effectiveness (18 Hours)

Organizational Development (OD) – Meaning – Nature – Objectives – Process – Organizational Effectiveness (OE) – Process and Factors Influencing Organizational Effectiveness Organizational Culture – Concept and determinants of Organizational Culture.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	K. Aswathappa	Organisational Behaviour	Himalaya Publishing House, New Delhi	2016

Reference

S.	Authors	Title	Publishers	Year of
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No.				Publication
1.	Dr. S. S. Khankha	Organisational Behaviour	S. Chand Publishing	2006
2.	L. M. Prasad	Organisational Behaviour	Sultan Chand & Sons	2014
3.	Robbins Stephen P and Timothy A. Judge	Organisational Behaviour	Prentice Hall of India Pvt. Ltd., New Delhi	2008
4.	Luthans Fred	Organisational Behaviour	Mc Graw Hill, International New York	2004
5.	Robins S.P and Mathew M	Organisational Theory: Structure Design and Application	Prentice Hall of India Pvt. Ltd	2010

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz , Assignment & Activity.

Course Designer

Ms. N. Akilandeswari, Assistant Professor, Department of Commerce.